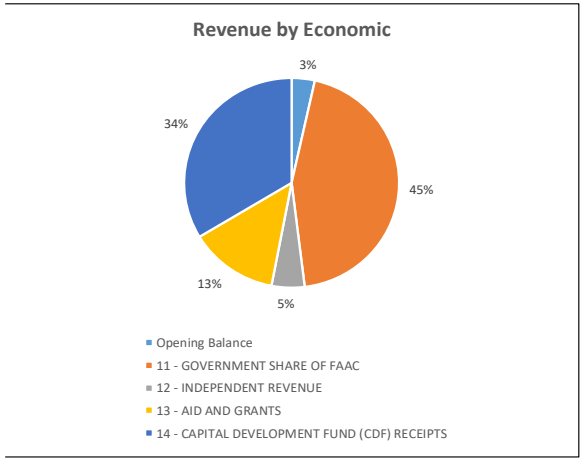
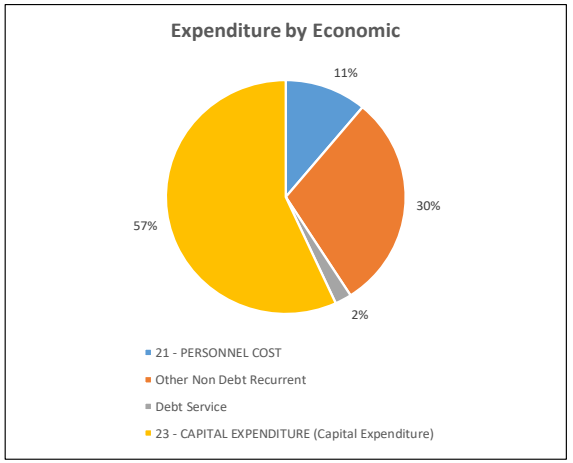
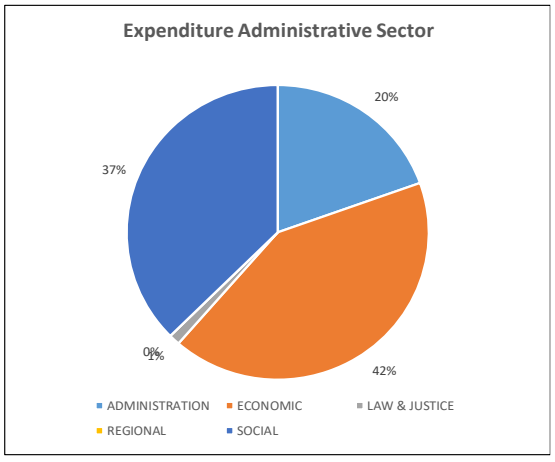
Borno State Government 2026 Approved Budget Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
Opening Balance	**5,067,344,072.28**	**25,000,000,000.00**	**25,000,000,000.00**	**87,097,474,937.00**	**31,116,232,000.00**		
Recurrent Revenue	**155,057,840,907.61**	**341,795,935,000.00**	**341,795,935,000.00**	**197,410,199,116.79**	**441,988,941,000.00**	**-**	**-**
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	397,688,140,000.00	-	-
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	-	-
Recurrent Expenditure	**81,858,624,398.88**	**303,078,072,000.00**	**243,929,402,000.00**	**128,122,708,777.89**	**385,124,501,000.00**	**-**	**-**
21 - PERSONNEL COST	36,055,056,089.58	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	98,743,917,000.00	-	-
22 - OTHER RECURRENT COSTS, of which:	45,803,568,309.30	235,212,548,000.00	175,003,878,000.00	89,493,644,245.38	286,380,584,000.00	-	-
Other Non Debt Recurrent	*35,271,906,749.39*	*215,208,548,000.00*	*152,588,248,000.00*	*80,574,858,101.76*	*266,380,584,000.00*	-	-
Debt Service	*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*	-	-
Transfer to Capital Account	**78,266,560,581.01**	**63,717,863,000.00**	**122,866,533,000.00**	**156,384,965,275.90**	**87,980,672,000.00**	**-**	**-**
Other Receipts	**25,640,071,588.76**	**249,062,015,000.00**	**289,562,015,000.00**	**194,124,151,801.99**	**419,343,238,000.00**	**-**	**-**
13 - AID AND GRANTS	3,821,708,223.54	102,680,348,000.00	145,740,348,000.00	106,506,001,531.23	119,446,722,000.00	-	-
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	299,896,516,000.00	-	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	**101,275,755,881.81**	**312,779,878,000.00**	**412,428,548,000.00**	**268,012,536,136.20**	**507,323,910,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
Total Revenue (including OB)	**185,765,256,568.65**	**615,857,950,000.00**	**656,357,950,000.00**	**478,631,825,855.78**	**892,448,411,000.00**	**-**	**-**
Total Expenditure	**183,134,380,280.69**	**615,857,950,000.00**	**656,357,950,000.00**	**396,135,244,914.09**	**892,448,411,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
Closing Balance	**2,630,876,287.96**	**-**	**-**	**82,496,580,941.70**	**-**	**-5,752,259,000.00**	**-11,537,905,000.00**

Key Budget Metrics: Borno State 2026 Approved Budget







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*	*299,896,516,000.00*	*419,343,238,000.00*	*861,332,179,000.00*
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 DU**	**-**	**-**	**-**	**-**	**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**	**276,143,755,000.00**	**297,773,755,000.00**	**730,303,901,000.00**
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
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**	**-**	**113,636,475,000.00**	**113,636,475,000.00**	**542,089,558,000.00**
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	200,000.00	200,000.00	-	113,636,475,000.00	113,636,475,000.00	113,636,675,000.00
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 (RUWA	-	-	-	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 RESETT**	**-**	**-**	**-**	**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	-	-	-	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 INNOVA**	**-**	**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	33,100,000,000.00	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	-	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 ADMINITRAT	-	3,142,000.00	3,142,000.00	-	-	-	3,142,000.00
051707400100	BORNO STATE MOHAMET 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 STUDIE	-	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	4,382,370,000.00	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 (KIU	-	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	***98,743,917,000.00***	***286,380,584,000.00***	***385,124,501,000.00***	***507,323,910,000.00***	***892,448,411,000.00***
010000000000	**ADMINISTRATION SECTOR**	**9,936,749,000.00**	**103,933,646,000.00**	**113,870,395,000.00**	**60,687,654,000.00**	**174,558,049,000.00**
011100000000	**GOVERNOR'S OFFICE**	**710,036,000.00**	**50,567,003,000.00**	**51,277,039,000.00**	**7,934,884,000.00**	**59,211,923,000.00**
011100100100	GOVERNMENT HOUSE	608,116,000.00	29,875,000,000.00	30,483,116,000.00	7,446,884,000.00	37,930,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	7,709,000.00	11,725,903,000.00	11,733,612,000.00	111,000,000.00	11,844,612,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	63,000,000.00	8,789,100,000.00	8,852,100,000.00	239,000,000.00	9,091,100,000.00
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)**	**4,695,478,000.00**	**25,622,361,000.00**	**30,317,839,000.00**	**35,588,289,000.00**	**65,906,128,000.00**
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)	137,560,000.00	195,880,000.00	333,440,000.00	359,500,000.00	692,940,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	122,115,000.00	633,100,000.00	755,215,000.00	3,366,885,000.00	4,122,100,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEV	20,000,000.00	1,468,150,000.00	1,488,150,000.00	639,139,000.00	2,127,289,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	225,000,000.00	1,215,100,000.00	1,440,100,000.00	100,000,000.00	1,540,100,000.00
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 (BO	-	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)	1,500,000,000.00	8,589,500,000.00	10,089,500,000.00	15,620,000,000.00	25,709,500,000.00
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 DU**	**9,134,000.00**	**10,133,366,000.00**	**10,142,500,000.00**	**2,978,140,000.00**	**13,120,640,000.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	9,134,000.00	10,113,366,000.00	10,122,500,000.00	2,877,500,000.00	13,000,000,000.00
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

012305700100	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**	**3,392,081,000.00**	**4,102,576,000.00**	**100,000,000.00**	**4,202,576,000.00**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	710,495,000.00	2,339,018,000.00	3,049,513,000.00	100,000,000.00	3,149,513,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	-	1,053,063,000.00	1,053,063,000.00	-	1,053,063,000.00
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**	**44,776,216,000.00**	**92,991,021,000.00**	**137,767,237,000.00**	**235,742,687,000.00**	**373,509,924,000.00**
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**	**16,847,726,000.00**	**18,341,479,000.00**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	183,753,000.00	499,000,000.00	682,753,000.00	11,751,926,000.00	12,434,679,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	15,000,000.00	796,000,000.00	811,000,000.00	5,095,800,000.00	5,906,800,000.00
022000000000	**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**	**41,645,249,000.00**	**30,634,220,000.00**	**72,279,469,000.00**	**10,669,000,000.00**	**82,948,469,000.00**
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	320,000,000.00	325,000,000.00	20,000,000.00	345,000,000.00
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**	**878,114,000.00**	**6,883,425,000.00**	**7,761,539,000.00**	**23,711,978,000.00**	**31,473,517,000.00**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	64,034,000.00	5,674,580,000.00	5,738,614,000.00	11,755,986,000.00	17,494,600,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	405,518,000.00	704,000,000.00	1,109,518,000.00	615,000,000.00	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**	**3,542,556,000.00**	**4,235,840,000.00**	**84,287,749,000.00**	**88,523,589,000.00**
023400100100	MINISTRY OF WORKS AND HOUSING	455,504,000.00	870,400,000.00	1,325,904,000.00	56,944,637,000.00	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 (RUWA	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 RESETT**	**67,707,000.00**	**7,860,000,000.00**	**7,927,707,000.00**	**45,782,299,000.00**	**53,710,006,000.00**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	67,707,000.00	7,860,000,000.00	7,927,707,000.00	45,782,299,000.00	53,710,006,000.00
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**	**42,707,814,000.00**	**86,508,489,000.00**	**129,216,303,000.00**	**204,560,369,000.00**	**333,776,672,000.00**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**52,274,000.00**	**7,221,322,000.00**	**7,273,596,000.00**	**1,110,502,000.00**	**8,384,098,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,274,000.00	7,221,322,000.00	7,273,596,000.00	1,110,502,000.00	8,384,098,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVA**	**15,707,484,000.00**	**24,195,032,000.00**	**39,902,516,000.00**	**95,001,576,000.00**	**134,904,092,000.00**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	831,746,000.00	5,369,700,000.00	6,201,446,000.00	60,563,300,000.00	66,764,746,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	139,773,000.00	659,000,000.00	798,773,000.00	15,774,625,000.00	16,573,398,000.00
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	245,000,000.00	377,637,000.00	620,000,000.00	997,637,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	700,000.00	800,000.00	3,400,000.00	4,200,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	5,006,810,000.00	1,026,250,000.00	6,033,060,000.00	438,000,000.00	6,471,060,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	207,870,000.00	1,068,900,000.00	1,276,770,000.00	3,136,230,000.00	4,413,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	737,000,000.00	285,000,000.00	1,022,000,000.00	630,450,000.00	1,652,450,000.00
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	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 DEV	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 ADMINITRAT	247,070,000.00	4,256,000.00	251,326,000.00	74,792,000.00	326,118,000.00
051707400100	BORNO STATE MOHAMET 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 STUDIE	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**	**25,092,991,000.00**	**19,423,969,000.00**	**44,516,960,000.00**	**87,624,947,000.00**	**132,141,907,000.00**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	807,745,000.00	1,537,000,000.00	2,344,745,000.00	29,845,500,000.00	32,190,245,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,397,695,000.00	313,351,000.00	2,711,046,000.00	1,432,458,000.00	4,143,504,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB	6,233,735,000.00	1,380,000,000.00	7,613,735,000.00	8,772,997,000.00	16,386,732,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	11,004,825,000.00	4,314,000,000.00	15,318,825,000.00	20,235,707,000.00	35,554,532,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	92,462,000.00	1,244,000,000.00	1,336,462,000.00	890,000,000.00	2,226,462,000.00
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	330,000,000.00	564,814,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIU	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 AGEI	25,000,000.00	2,133,000,000.00	2,158,000,000.00	265,325,000.00	2,423,325,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**1,475,133,000.00**	**1,110,148,000.00**	**2,585,281,000.00**	**9,530,512,000.00**	**12,115,793,000.00**
053500100100	MINISTRY OF ENVIRONMENT	202,489,000.00	202,708,000.00	405,197,000.00	8,281,512,000.00	8,686,709,000.00
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	1,000,000,000.00	1,392,300,000.00
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**	**10,138,062,000.00**	**10,157,627,000.00**	**2,842,373,000.00**	**13,000,000,000.00**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	19,565,000.00	10,138,062,000.00	10,157,627,000.00	2,842,373,000.00	13,000,000,000.00
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**112,283,000.00**	**5,725,445,000.00**	**5,837,728,000.00**	**7,235,635,000.00**	**13,073,363,000.00**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	76,019,000.00	5,709,345,000.00	5,785,364,000.00	7,224,835,000.00	13,010,199,000.00
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 Approved Budget - 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 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Revenue	*180,697,912,496.37*	*590,857,950,000.00*	*631,357,950,000.00*	*391,534,350,918.78*	*861,332,179,000.00*	-	-
010000000000	**ADMINISTRATION SECTOR**	**1,623,326,060.13**	**27,751,567,000.00**	**68,251,567,000.00**	**58,153,220,878.68**	**25,364,832,000.00**	**-**	**-**
011100000000	**GOVERNOR'S OFFICE**	**82,206,572.55**	**80,000,000.00**	**80,000,000.00**	**216,809,150.00**	**120,900,000.00**	**-**	**-**
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	-	-
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**	**-**	**-**
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPD	67,044,749.30	70,000,000.00	70,000,000.00	53,350,547.87	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	-	-
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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA**	**-**	**2,000,000,000.00**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIE	-	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**	**-**	**-**
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	-	-
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	-	-
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**-**	**510,350,000.00**	**510,350,000.00**	**165,804,698.76**	**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	-	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GEN	-	510,000,000.00	510,000,000.00	165,789,698.76	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**	**-**	**-**
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	-	-
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	-	-
020000000000	**ECONOMIC SECTOR**	**154,235,729,633.35**	**444,096,427,000.00**	**444,096,427,000.00**	**260,280,979,717.31**	**730,303,901,000.00**	**-**	**-**
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**	**-**	**-**
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	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSA	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	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	-	-
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**	**-**	**-**
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	-	-
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**	**542,089,558,000.00**	**-**	**-**
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	22,110,500,000.00	22,110,500,000.00	18,722,884,000.00	113,636,675,000.00	-	-
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	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	-	-
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**-**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**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	-	-
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**	**-**	**-**
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	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	315,389,000.00	315,389,000.00	-	400,020,000.00	-	-
022205200100	BORNO STATE HOTELS	-	145,400,000.00	145,400,000.00	-	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	5,662,768.11	96,705,000.00	96,705,000.00	6,251,439.03	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	-	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	3,720,000.00	3,720,000.00	-	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**	**-**	**-**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	25,000,000.00	25,000,000.00	-	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	-	-
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	-	-
023400000000	**MINISTRY OF WORKS AND HOUSING**	**-**	**67,013,000.00**	**67,013,000.00**	**-**	**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	-	-
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**	**-**	**-**
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	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (F	318,363,365.22	14,468,698,000.00	14,468,698,000.00	11,492,163,386.59	8,329,364,000.00	-	-
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RE**	**-**	**44,060,000,000.00**	**44,060,000,000.00**	**11,274,351,961.28**	**43,000,000,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLE	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	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**	**-**	**-**
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**	**-**	**-**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	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	-	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	133,140.70	300,000.00	300,000.00	4,866,041.50	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	-	-
032600000000	**MINISTRY OF JUSTICE**	**307,374.50**	**307,241,000.00**	**307,241,000.00**	**2,938,067.17**	**504,000,000.00**	**-**	**-**

032600100100	MINISTRY OF JUSTICE	-	300,000,000.00	300,000,000.00	-	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	-	-
050000000000	**SOCIAL SECTOR**	**24,827,658,574.06**	**118,637,615,000.00**	**118,637,615,000.00**	**72,944,365,391.94**	**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**	**-**	**-**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	70,000.00	1,255,000.00	1,255,000.00	-	10,000,000,000.00	-	-
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INI**	**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**	**-**	**-**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVAT	7,466,575.00	38,608,000,000.00	41,168,000,000.00	12,597,721,793.62	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	-	-
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	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	-	-
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	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASE	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	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	-	-
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	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCA	10,279,508.56	17,200,000.00	17,200,000.00	1,798,820.00	1,886,675,000.00	-	-
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	623,576,228.00	5,351,606,000.00	5,351,606,000.00	3,144,751,732.97	10,400,000,000.00	-	-
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	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINI	3,650,605.25	3,142,000.00	3,142,000.00	2,002,244.80	3,142,000.00	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	15,833,375.71	28,395,000.00	28,395,000.00	14,690,555.50	33,640,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC ST	9,295,273.00	27,615,000.00	27,615,000.00	27,924,047.45	45,990,000.00	-	-
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**	**-**	**-**
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	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGEN	450,297,406.00	2,225,623,000.00	2,225,623,000.00	873,612,506.65	5,160,912,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPI	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	-	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	33,826,637.20	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	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	12,000,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	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	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL	-	-	-	-	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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Recurrent Revenue	***155,057,840,907.61***	***341,795,935,000.00***	***341,795,935,000.00***	***197,410,199,116.79***	***441,988,941,000.00***	**-**	**-**
010000000000	**ADMINISTRATION SECTOR**	**748,399,966.83**	**1,997,282,000.00**	**1,997,282,000.00**	**294,947,280.87**	**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**	**-**	**-**
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	-	-
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**	**-**	**-**
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDI	67,044,749.30	70,000,000.00	70,000,000.00	53,350,547.87	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	-	-
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**	**-**	**-**
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	-	-
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	-	-
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**-**	**350,000.00**	**350,000.00**	**15,000.00**	**100,000.00**	**-**	**-**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	350,000.00	350,000.00	15,000.00	100,000.00	-	-
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**	**-**	**-**
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	-	-
020000000000	**ECONOMIC SECTOR**	**153,417,366,268.13**	**336,006,539,000.00**	**336,006,539,000.00**	**195,583,988,549.22**	**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**	**-**	**-**
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	-	-
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**	**428,453,083,000.00**	**-**	**-**
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	500,000.00	500,000.00	440,000.00	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	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	-	-
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**	**-**	**-**
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	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	315,389,000.00	315,389,000.00	-	400,020,000.00	-	-

022205200100	BORNO STATE HOTELS	-	145,400,000.00	145,400,000.00	-	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	5,662,768.11	96,705,000.00	96,705,000.00	6,251,439.03	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	-	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	3,720,000.00	3,720,000.00	-	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**	**-**	**-**
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	-	-
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	-	-
023400000000	**MINISTRY OF WORKS AND HOUSING**	**-**	**67,013,000.00**	**67,013,000.00**	**-**	**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	-	-
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**	**-**	**-**
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	-	-
030000000000	**LAW & JUSTICE SECTOR**	**11,198,228.83**	**372,341,000.00**	**372,341,000.00**	**155,784,930.85**	**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**	**-**	**-**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	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	-	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	133,140.70	300,000.00	300,000.00	4,866,041.50	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	-	-
032600000000	**MINISTRY OF JUSTICE**	**307,374.50**	**307,241,000.00**	**307,241,000.00**	**2,938,067.17**	**504,000,000.00**	**-**	**-**
032600100100	MINISTRY OF JUSTICE	-	300,000,000.00	300,000,000.00	-	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	-	-
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**	**-**	**-**
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 INI**	**579,161,950.90**	**1,801,721,000.00**	**1,801,721,000.00**	**1,173,204,763.85**	**2,238,693,000.00**	**-**	**-**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVAT	7,466,575.00	8,000,000.00	8,000,000.00	24,945,323.00	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	-	-
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	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	-	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	50,000,000.00	50,000,000.00	43,269,852.50	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	-	-
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	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCA	10,279,508.56	17,200,000.00	17,200,000.00	1,798,820.00	11,000,000.00	-	-
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	191,820,415.50	1,202,106,000.00	1,202,106,000.00	462,815,797.50	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	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINI	3,650,605.25	3,142,000.00	3,142,000.00	2,002,244.80	3,142,000.00	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	15,833,375.71	28,395,000.00	28,395,000.00	14,690,555.50	33,640,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC ST	9,295,273.00	27,615,000.00	27,615,000.00	27,924,047.45	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**	**-**	**-**
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	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGEN	-	1,205,980,000.00	1,205,980,000.00	-	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	-	-
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	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	12,000,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	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	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL	-	-	-	-	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**	**-**	**-**
053500100100	MINISTRY OF ENVIRONMENT	4,211,278.75	16,627,000.00	16,627,000.00	19,640,348.00	180,000,000.00	-	-
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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Capital Receipts	***25,640,071,588.76***	***249,062,015,000.00***	***289,562,015,000.00***	***194,124,151,801.99***	***419,343,238,000.00***	***-***	***-***
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**	**-**	**-**
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**	**-**	**-**
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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA**	**-**	**2,000,000,000.00**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIE	-	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**	**-**	**-**
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GEN	-	510,000,000.00	510,000,000.00	165,789,698.76	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**	**-**	**-**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	63,170,511.19	650,000,000.00	650,000,000.00	482,141,947.52	950,000,000.00	-	-
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	-	-
020000000000	**ECONOMIC SECTOR**	**818,363,365.22**	**108,089,888,000.00**	**108,089,888,000.00**	**64,696,991,168.09**	**297,773,755,000.00**	**-**	**-**
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**	**-**	**-**
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	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSAI	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	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**	**-**	**-**
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	-	-
022000000000	**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**	**-**	**22,110,000,000.00**	**22,110,000,000.00**	**18,722,444,000.00**	**113,636,475,000.00**	**-**	**-**
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	22,110,000,000.00	22,110,000,000.00	18,722,444,000.00	113,636,475,000.00	-	-
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**-**	**-**	**-**	**-**	**1,068,908,000.00**	**-**	**-**
023800100100	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	1,068,908,000.00	-	-
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**-**	**-**	**-**	**-**	**7,303,950,000.00**	**-**	**-**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	-	-	-	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**	**-**	**-**
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 (F	318,363,365.22	14,468,698,000.00	14,468,698,000.00	11,492,163,386.59	8,329,364,000.00	-	-
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RE**	**-**	**44,060,000,000.00**	**44,060,000,000.00**	**11,274,351,961.28**	**43,000,000,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLE	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	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**	**98,523,483,000.00**	**-**	**-**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**-**	**-**	**-**	**-**	**10,000,000,000.00**	**-**	**-**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	-	10,000,000,000.00	-	-
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INI**	**863,038,275.83**	**56,298,610,000.00**	**58,858,610,000.00**	**27,367,934,607.93**	**59,493,030,000.00**	**-**	**-**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVAT	-	38,600,000,000.00	41,160,000,000.00	12,572,776,470.62	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	-	-
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	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASE	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	1,020,000,000.00	-	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	372,400,135.32	1,773,355,000.00	1,773,355,000.00	1,432,788,947.40	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 EDUCA	-	-	-	-	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	-	-
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**	**-**	**-**
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	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGEN	450,297,406.00	1,019,643,000.00	1,019,643,000.00	873,612,506.65	2,477,832,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPI	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	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL	-	-	-	-	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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
1	***REVENUE***	***180,697,912,496.37***	***590,857,950,000.00***	***631,357,950,000.00***	***391,534,350,918.78***	***861,332,179,000.00***	***-***	***-***
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***	***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***	***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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
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**	**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	-	-
11010303	Exchange Gain	-	1,200,000,000.00	1,200,000,000.00	6,227,090,099.67	1,200,000,000.00	-	-
11010304	Ecological Fund	-	4,200,000,000.00	4,200,000,000.00	-	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	-	-
11010306	FOREX Equalisation Mineral	-	1,800,000,000.00	1,800,000,000.00	1,586,009,270.79	1,800,000,000.00	-	-
11010310	NNPC Refund	-	-	-	-	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	-	-
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***	***-***	***-***
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***	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
12010306	DEVELOPMENT LEVY	45,851,249.00	1,330,000.00	1,330,000.00	30,429,220.80	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	-	-
12010309	Education Levy	206,294,979.08	706,344,000.00	706,344,000.00	503,802,195.00	719,313,000.00	-	-
1202	**NON-TAX REVENUE**	***5,144,411,237.99***	***8,345,420,000.00***	***8,345,420,000.00***	***4,076,258,543.44***	***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**	**-**	**-**
12020101	Motor Vehicle Licence	21,779,125.00	54,198,000.00	54,198,000.00	24,608,125.00	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	-	-
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	-	-
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	-	-
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	-	-
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	-	-
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
12020404	Registration of Contractors fee	134,782.87	1,700,000.00	1,700,000.00	594,000.00	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	-	-
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	-	-
12020407	Application & Processing Fees - Right of Occupancy	4,430,000.00	19,000,000.00	19,000,000.00	-	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	-	-
12020409	Survey Charges Fees	19,690,778.05	50,000,000.00	50,000,000.00	-	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	-	-
12020411	Water Rates	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	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	-	-
12020413	Surrender and Subdivision Fees	43,777,099.93	80,000,000.00	80,000,000.00	-	90,000,000.00	-	-
12020415	Re-Grant Fees	135,008,020.70	450,000,000.00	450,000,000.00	-	500,000,000.00	-	-
12020417	Recovery of Compensation	3,542,175.37	15,200,000.00	15,200,000.00	-	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	-	-
12020432	Collection of Certificate fee	3,223,000.00	2,500,000.00	2,500,000.00	350,000.00	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	-	-
12020435	Registration Fees for Cooperative Societies	115,000.00	500,000.00	500,000.00	287,000.00	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	-	-
12020438	Vetting Fees	-	300,000,000.00	300,000,000.00	-	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	-	-
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	-	-
12020443	Sharia Court Fees	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00	-	-
12020444	Registration/Renewal of Audit Firms Fee	-	350,000.00	350,000.00	15,000.00	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	-	-
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	-	-
12020451	MEDICAL CONSULTANCY FEES	-	-	-	-	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	-	-
12020456	Application Fees	50,378,993.15	76,522,000.00	76,522,000.00	68,454,424.70	92,605,000.00	-	-
12020457	Parking Fees	2,634,570.00	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	-	-
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	-	-
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	-	-
12020468	PREMIUM FOR HEALTH SERVICES	-	1,205,980,000.00	1,205,980,000.00	-	2,683,080,000.00	-	-
12020471	Printing Charges	-	6,000,000.00	6,000,000.00	1,515,000.00	6,000,000.00	-	-
120205	**FINES - GENERAL**	**5,526,248.08**	**92,533,000.00**	**92,533,000.00**	**23,661,974.83**	**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	-	-
12020502	High Court Fines	3,550,466.12	12,000,000.00	12,000,000.00	3,239,004.45	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	-	-
120206	**SALES - GENERAL**	**99,958,097.20**	**345,309,000.00**	**345,309,000.00**	**193,777,112.30**	**500,417,000.00**	**-**	**-**
12020601	Sales of Condemned Store	-	-	-	-	1,000,000.00	-	-
12020603	Sales of Govt. Boarded Plants & Vehicles	-	-	-	-	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	-	-
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	-	-
12020617	Sales of Cards	555,000.00	1,008,000.00	1,008,000.00	157,000.00	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	-	-
12020621	Sales of Supplementary Feeds	-	1,000,000.00	1,000,000.00	640,302.50	500,000.00	-	-

12020622	Sale of Cottage Industry Products	-	78,288,000.00	78,288,000.00	-	190,755,000.00	-	-
12020625	Sales of Products of Cottage Industries	-	3,720,000.00	3,720,000.00	-	4,680,000.00	-	-
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	-	-
12020631	Sales of JSC Forms and OFIHS	-	50,000.00	50,000.00	-	100,000.00	-	-
12020634	Government Printers Sales of Publications/Exercise Books	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
12020636	Sales of Information Publication	870,000.00	99,174,000.00	99,174,000.00	2,818,750.00	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	-	-
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	-	-
12020643	Sales of Medical Drugs	-	-	-	-	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**	**-**	**-**
12020701	Hire of Plants and Equipments	1,369,930.19	117,016,000.00	117,016,000.00	-	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	-	-
12020703	Hiring of Marini Asphalt Mixing Plant	-	1,000,000.00	1,000,000.00	-	-	-	-
12020704	Hiring of Quaries 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	-	-
12020711	Earnings from Building & Lodging	1,940,381.06	2,500,000.00	2,500,000.00	17,967.50	2,000,000.00	-	-
12020712	EARNINGS FROM LABORATORY SERVICES	-	-	-	-	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	-	-
12020714	EARNINGS FROM MEDICAL SERVICES	-	-	-	-	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	-	-
12020718	Tractor Hiring Service	2,038,277.53	14,025,000.00	14,025,000.00	162,309,414.00	53,000,000.00	-	-
12020720	Earnings from Farm Centre	1,105,971.50	-	-	-	1,000,000.00	-	-
12020722	Workshop Earnings	-	12,000,000.00	12,000,000.00	-	211,000,000.00	-	-
12020724	EARNINGS FROM CONSULTANCY SERVICES	-	21,204,000.00	21,204,000.00	-	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**	**-**	**-**
12020803	Rent from Government Estates	-	120,000,000.00	120,000,000.00	-	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	-	-
12020805	Rent from Conference Centres	-	8,265,000.00	8,265,000.00	-	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**	**-**	**-**
12020901	Ground Rent	-	-	-	-	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	-	-
120210	**REPAYMENTS - GENERAL**	**-**	**-**	**-**	**-**	**38,630,000.00**	**-**	**-**
12021005	REFUNDS	-	-	-	-	38,630,000.00	-	-
120211	**INVESTMENT INCOME**	**-**	**130,350,000.00**	**130,350,000.00**	**-**	**198,150,000.00**	**-**	**-**
12021101	Dividend Income	-	29,824,000.00	29,824,000.00	-	23,350,000.00	-	-
12021103	OTHER INVESTMENT INCOME	-	100,526,000.00	100,526,000.00	-	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***	***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***	***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**	**52,811,338,000.00**	**-**	**-**
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	-	-
13020102	CAPITAL GRANTS FROM FGN	705,979,047.42	8,445,869,000.00	8,445,869,000.00	10,633,069,441.42	18,023,656,000.00	-	-
13020103	CURRENT GRANTS FROM LGAs	89,907,616.71	2,200,560,000.00	42,700,560,000.00	37,052,364,824.73	9,718,000,000.00	-	-
13020104	CAPITAL GRANTS FROM LGAs	1,009,603,148.28	28,761,261,000.00	28,761,261,000.00	25,849,062,348.89	21,231,850,000.00	-	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	479,734,619.51	389,872,000.00	389,872,000.00	243,615,735.35	1,740,000,000.00	-	-
130202	**FOREIGN GRANTS**	**1,088,186,385.62**	**61,986,192,000.00**	**64,546,192,000.00**	**31,932,901,452.17**	**66,635,384,000.00**	**-**	**-**
13020201	CURRENT FOREIGN GRANTS	443,533,618.93	654,000,000.00	654,000,000.00	498,765,234.98	5,106,540,000.00	-	-
13020202	CAPITAL FOREIGN GRANTS	644,652,766.69	61,332,192,000.00	63,892,192,000.00	31,434,136,217.19	61,528,844,000.00	-	-
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***	***299,896,516,000.00***	***-***	***-***
1403	**LOANS/ BORROWINGS RECEIPT**	***21,818,363,365.22***	***146,381,667,000.00***	***143,821,667,000.00***	***87,618,150,270.76***	***299,896,516,000.00***	**-**	**-**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**-**	**-**	**-**	**-**	**60,100,000,000.00**	**-**	**-**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	-	-	-	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**	**239,796,516,000.00**	**-**	**-**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITU	21,818,363,365.22	137,381,667,000.00	134,821,667,000.00	87,618,150,270.76	237,796,516,000.00	-	-
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMEN	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	-
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ C	-	7,000,000,000.00	7,000,000,000.00	-	-	-	-

Borno State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
Total Capital Receipts				**25,640,071,588.76**	**249,062,015,000.00**	**289,562,015,000.00**	**194,124,151,801.99**	**419,343,238,000.00**	**-**	**-**
GRANT OF 0.5% OF LOCAL GOVERNMENT ALLOCATIONS TO SUPPORT DIGITALIZATION	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERN	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	500,000,000.00	500,000,000.00	165,789,698.76	600,000,000.00	-	-
GRANT FROM AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTION TO SUPPORT AUDIT INSTITUTION	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERN	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK	-	10,000,000.00	10,000,000.00	-	-	-	-
GRANT OF 1% TRAINING FUND FROM LOCAL GOVERNMENT (STATUTORY ALLOCATION) TO SUPPORT CAPACITY BUILDING.	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE C	13020103 - CURRENT GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	63,170,511.19	650,000,000.00	650,000,000.00	482,141,947.52	950,000,000.00	-	-
GRANT OF 7.5% FROM LOCAL GOVERNMENT TO SUPPORT LOCAL GOVERNMENT PENSION	014900200100 - BORNO STATE LOCAL GOVERNMENT STAFF PEN	13020103 - CURRENT GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	19,335,122.48	1,500,000,000.00	1,500,000,000.00	1,276,897,654.87	1,920,000,000.00	-	-
GRANT OF 2.5% LOCAL GOVERNMENT CONTRIBUTION TO SUPPORT LOCAL GOVERNMENT PENSION	014900200100 - BORNO STATE LOCAL GOVERNMENT STAFF PEN	13020103 - CURRENT GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	7,401,983.04	50,560,000.00	50,560,000.00	43,654,238.00	48,000,000.00	-	-
GRANT OF 0.5% CONTRIBUTION FROM LOCAL GOVERNMENT TO SUPPORT SECURITY (Capital).	016110100100 - BORNO STATE SECURITY TRUST FUND (STF)	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	785,018,476.59	21,043,725,000.00	21,043,725,000.00	20,640,119,074.32	10,728,000,000.00	-	-
GRANT OF 0.5% CONTRIBUTION FROM LOCAL GOVERNMENT TO SUPPORT SECURITY (Current).	016110100100 - BORNO STATE SECURITY TRUST FUND (STF)	13020103 - CURRENT GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	40,500,000,000.00	35,249,670,984.34	6,800,000,000.00	-	-
LOAN FROM AFRICAN UNION DEVELOPMENT AGENCY - NEW PARTNERSHIP FOR AFRICANS DEVELOPMENT (AUDA-NEPAD) TO SUPPORT HEALTH FACILITY	016200100100 - MINISTRY OF INTER-GOVERNMENTAL AFFAIRS	14030202 - INTERNATIONAL LOANS/ BORROWING	09101 - AFRICAN DEVELOPMENT BANK	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	-
WB Loan for NIGERIA COMMUNITY ACTION FOR RESILENCE AND ECONOMIC STIMULUS PROGRAMME(NG-CARES 2. 0) TO SUPPORT SMALL AND MEDIUM ENTERPRISE (SME)	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	3,500,000,000.00	-	-
WORLD BANK LOAN FROM Special Agro-Industrial Processing Zones (SAPZ) TO SUPPORT agricultural product	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	5,000,000,000.00	-	-
WORLD BANK LOAN FOR AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACReSAL) TO SUPPORT CLIMATE CONTROL WITH OTHER RELATED ACTIVITIES.	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	3,500,000,000.00	-	-
GRANT FROM WORLD FOOD PROGRAMME (WFP) TO SUPPORT AGRICULTURE FACILITIES	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	13020202 - CAPITAL FOREIGN GRANTS	08122 - WORLD FOOD PROGRAMME	-	3,200,000,000.00	3,200,000,000.00	11,048,769,755.03	4,000,000,000.00	-	-
WORLD BANK LOAN FORM Rural Access and Agricultural Marketing Project (RAAMP) TO SUPPORT ACCESS ROADS	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	6,158,579,000.00	-	-
WORLD BANK GRANT FROM Sustainable Power and Irrigation for Nigeria (SPIN) TO SUPPORT IRRIGATION ACTIVITIES	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	4,000,000,000.00	-	-
WORLD BANK LOAN FROM Value Chain Programme (VCN) TO SUPPORT VALUE CHAIN DEVELOPMENT	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	30,000,000,000.00	-	-
WORLD BANK LOAN FORM Rural Access and Agricultural Marketing Project (RAAMP S.U) TO SUPPORT ACCESS ROADS	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	30,000,000,000.00	-	-
LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) TO SUPPORT FADAMA	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT F	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	24,000,000,000.00	-	-
LOANS FROM CENTRAL BANK OF NIGERIA (CBN) TO SUPPORT ALL ON GOING INFRASTRUCTURES	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVEL	14030101 - DOMESTIC LOANS/ BORROWINGS FRO	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	-	60,000,000,000.00	-	-
WB LOAN FOR NIGERIA COMMUNITY ACTION FOR RESILENCE AND ECONOMIC STIMULUS PROGRAMME(NG-CARES 2. 0) TO SUPPORT SMALL AND MEDIUM ENTERPRISE (SME)	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVEL	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	2,560,000,000.00	2,560,000,000.00	1,130,000,000.00	10,000,000,000.00	-	-
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVEL	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	9,420,675,000.00	-	-
WORLD BANK STATE ACTION FOR BUSINESS ENABLING REFORMS (SABER) PforR LOAN	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVEL	14030201 - INTERNATIONAL LOANS/ BORROWING	03101 - CAPITAL DEVELOPMENT FUND	-	19,550,000,000.00	19,550,000,000.00	17,592,444,000.00	34,215,800,000.00	-	-
WORLD BANK Energizing- Healthcare and Educational Facilities for Resilience and Transformation (e-HEART) GRANT TO SUPPORT ELECTRICITY	022900100100 - MINISTRY OF TRANSPORT AND ENERGY	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	7,303,950,000.00	-	-
WORLD BANK LOAN FOR Accelerating Nutrition Results in Nigeria (ANRIN 2.0) FOR COORDINATION	023800100100 - MINISTRY OF BUDGET AND PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	1,068,908,000.00	-	-
GRANT FROM Jireh Doo Foundation (JDF) TO SUPPORT WATER FACILITIES.	025200100100 - MINISTRY OF WATER RESOURCES	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08301 - DONATION BY LOCAL NGOs	-	251,190,000.00	251,190,000.00	126,873,845.67	-	-	-
UNITED NATIONS CHILDREN'S FUND (UNICEF) GRANT TO SUPPORT WATER FACILITIES.	025210300100 - BORNO STATE RURAL WATER SUPPLY AND SAN	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UN	-	597,031,000.00	597,031,000.00	111,004,188.64	630,000,000.00	-	-
Loan From AFDB to support water facilities	025210300100 - BORNO STATE RURAL WATER SUPPLY AND SAN	14030201 - INTERNATIONAL LOANS/ BORROWING	09101 - AFRICAN DEVELOPMENT BANK	318,363,365.22	13,871,667,000.00	13,871,667,000.00	11,381,159,197.95	7,699,364,000.00	-	-
GRANT FROM UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FOR CONSTRUCTIONS.	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITAT	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGR	-	825,000,000.00	825,000,000.00	546,879,879.65	3,000,000,000.00	-	-
GRANT FROM UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FOR RESETTLEMENT OF INTERNALLY DISPLACED PERSON's (IDP's).	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITAT	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGR	-	375,000,000.00	375,000,000.00	234,675,887.98	-	-	-
GRANT FROM SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) FOR CONSTRUCTIONS.	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITAT	13020202 - CAPITAL FOREIGN GRANTS	08201 - SWEDISH INTERNATIONAL DEVELOPMEN	-	10,860,000,000.00	10,860,000,000.00	1,877,453,212.89	10,000,000,000.00	-	-
WORLD BANK LOAN FOR SOLUTIONS FOR THE INTERNALLY DISPLACED AND HOST COMMUNITIES (SOLID) TO SUPPORT INTERNALLY DISPLACED PERSON's (IDP's).	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITAT	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	32,000,000,000.00	32,000,000,000.00	8,615,342,980.76	30,000,000,000.00	-	-
WORLD BANK LOAN FOR LIVESTOCK PRODUCTIVITY AND RESILLIENCE SUPPORT PROJECT (L-Pres)	026500200100 - BORNO STATE LIVESTOCK MANAGEMENT AGEN	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	-	-
WORLD BANK GRANT FROM NIGERIAN FOR WOMEN PROJECT-SCALE UP (NFWP-SU)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL D	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	10,000,000,000.00	-	-
WORLD BANK LOAN FOR ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE) TO SUPPORT SECONDARY EDUCATION	051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOL	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	7,600,000,000.00	7,600,000,000.00	12,572,776,470.62	13,100,000,000.00	-	-
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan (EDUCATION)	051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOL	14030203 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	7,000,000,000.00	7,000,000,000.00	-	-	-	-
GRANT FROM UNITED NATION EDUCATION, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO) TO SUPPORT SECONDARY EDUCATION	051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOL	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGR	-	24,000,000,000.00	26,560,000,000.00	-	20,000,000,000.00	-	-
FGN-UBEC GRANT TO SUBEB (CLASSROOM BUILING)	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	3,550,000,000.00	3,550,000,000.00	7,109,285,168.92	5,000,000,000.00	-	-
UNITED NATION CHILDREN'S FUND (UNICEF) GRANT FOR GIRLS BASIC EDUCATION FACILITIES	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UN	-	3,000,000,000.00	3,000,000,000.00	32,688,858.00	3,000,000,000.00	-	-
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan (EDUCATION)	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	1,000,000,000.00	-	-
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS FOR COLLEGE OF EDUCATION	051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-KANEMI	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	-	-	-	1,875,675,000.00	-	-
GRANT OF 5% FROM LOCAL GOVERNMENTS TO SUPPORT KASHIM IBRAHIM UNIVERSITY	051705600100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY (	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	165,702,343.68	3,149,500,000.00	3,149,500,000.00	1,957,231,957.60	5,000,000,000.00	-	-
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT THE STATE UNIVERSITY	051705600100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY (	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	266,053,468.82	1,000,000,000.00	1,000,000,000.00	724,703,977.87	3,800,000,000.00	-	-
GRANT OF 2.5% LOCAL GOVERNMENT STATUTORY ALLOCATION TO SUPPORT SECONDARY EDUCATION.	051706500100 - BORNO STATE EDUCATION TRUST FUND (ETF)	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	1,620,000,000.00	1,620,000,000.00	1,530,987,650.00	1,107,000,000.00	-	-
GRANT FROM MULTI-DONOR BUDGET SUPPORT FOR SECONDARY EDUCATION.	051706500100 - BORNO STATE EDUCATION TRUST FUND (ETF)	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	-	595,000,000.00	595,000,000.00	237,685,498.00	2,796,000,000.00	-	-
GRANT OF 0.5% FROM LOCAL GOVERNMENT FOR CONSTRUCTION OF SANGAYA.	051706600100 - BORNO STATE ARABIC AND SANGAYA EDUCATI	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	1,020,000,000.00	-	-
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT COLLEGES OF EDUCATION	051706700100 - BORNO STATE RAMAT POLYTECHNIC MAIDUGU	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	372,400,135.32	1,665,355,000.00	1,665,355,000.00	1,374,115,050.06	1,794,355,000.00	-	-
GRANT FROM FEDERAL MINISTRY OF EDUCATION FOR REVITALISATION ON FUND	051706700100 - BORNO STATE RAMAT POLYTECHNIC MAIDUGU	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	108,000,000.00	108,000,000.00	58,673,897.34	-	-	-
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT POLYTECHNICS	051706900100 - BORNO STATE COLLEGE OF EDUCATION WAKA	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	670,877,000.00	670,877,000.00	369,423,176.87	-	-	-
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT COLLEGES OF EDUCATION	051706900100 - BORNO STATE COLLEGE OF EDUCATION WAKA	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	670,878,000.00	670,878,000.00	369,423,176.87	-	-	-
GRANT FROM WORLD BANK (WB) TO SUPPORT MALARIA DISEASES.	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK	-	15,886,542,000.00	15,886,542,000.00	15,867,324,548.87	-	-	-
GRANT FROM GLOBAL FUND (GF) TO SUPPORT HEALTHCARE ASSOCIATED INFECTIONS	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08124 - GLOBAL 2000	-	891,350,000.00	891,350,000.00	543,876,987.90	-	-	-
GRANTS FROM WORLD BANK (WB) FOR NATIONAL CONTROL DISEASES COMMISSION	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK	-	108,269,000.00	108,269,000.00	54,765,123.89	-	-	-

WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan (HEALTH)	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	9,000,000,000.00	11,560,000,000.00	-	4,382,370,000.00	-	-
GRANT FROM INDIVIDUAL ORGANIZATION PHILANTHROPIST FOR HEALTHCARE SERVICES	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE M	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08306 - DONATIONS BY INDIVIDUALS	2,000,000.00	11,025,000.00	11,025,000.00	10,865,432.98	140,000,000.00	-	-
GRANT OF 1% CONSOLIDATED FROM LOCAL GOVERNMENT REVENUE TO SUPPORT HEALTHCARE FACILITIES	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE M	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	112,024,000.00	112,024,000.00	67,759,345.00	240,000,000.00	-	-
GRANT FROM BASIC HEALTHCARE PROVISION FUND FOR HEALTHCARE SERVICES	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE M	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	448,297,406.00	896,594,000.00	896,594,000.00	794,987,728.67	2,097,832,000.00	-	-
75% DANGOTE FOUNDATION, 25% PRIMARY HEALTH CARE (PHC)/MEMORANDOM OF UNDERSTANDING (MOU) GRANT FROM PRIVATE SECTOR	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOP	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08305 - DONATIONS BY PRIVATE SECTOR COMPA	477,734,619.51	127,657,000.00	127,657,000.00	105,876,456.70	-	-	-
45% OF 1% FGN-CRF FOR BHCPF GRANT FROM FEDERAL GOVERNMENT	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOP	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	67,525,443.28	780,759,000.00	780,759,000.00	627,444,993.49	1,803,626,000.00	-	-
GRANT FROM UNITED NATION CHILDREN'S FUND (UNICEF) TO SUPPORT NUTRITION	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOP	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UN	443,533,618.93	654,000,000.00	654,000,000.00	498,765,234.98	806,540,000.00	-	-
75% OF BILL & MILINDA GATE FOUNDATION FOR PRIMARY HEALTHCARE MOU GRANT.	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOP	13020202 - CAPITAL FOREIGN GRANTS	08206 - BILL AND MILINDA GATES FOUNDATION	644,652,766.69	984,000,000.00	984,000,000.00	879,012,276.34	-	-	-
WORLD BANK GRANT FROM WASHINGTON TO SUPPORT USB HUB FOR CLINICAL AND NON-CLINICAL STAFF ICT	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	3,500,000,000.00	-	-
WORLD BANK GRANT FROM WORLD FOOD PROGRAMME TO SUPPORT BIOMEDICAL WASTE TREATMENT FACILITY	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	450,000,000.00	-	-
WORLD BANK GRANT TO SUPPORT CAPACITY BUILDING FOR DOCTORS	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020201 - CURRENT FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	2,800,000,000.00	-	-
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) GRANT TO SUPPORT COMPLETION OF THE TEACHING HOSPITAL	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGR	-	-	-	-	50,000,000.00	-	-
UNITED NATIONS CHILDREN'S FUND (UNICEF) GRANT FOR CONDUCTING ADVOCACY	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UN	-	-	-	-	1,500,000,000.00	-	-
GRANT FROM LOCAL NON-GOVERNMENTAL ORGANIZATION (NGOs) TO SUPPORT FOR REHABILITATION	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08301 - DONATION BY LOCAL NGOs	-	-	-	-	500,000,000.00	-	-
GRANT OF 5% FROM LOCAL GOVERNMENT AREA TO DEVELOP ACCOUNTING SOFTWARE	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	-	-	1,869,600,000.00	-	-
GRANT FROM FEDERAL GOVERNMENT TO SUPPORT CENTRAL SEWAGE SYSTEM	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	-	-	-	-	3,750,000,000.00	-	-
GRANT FROM ALHAJI INDIMI FOUNDATION TO SUPPORT ELECTRONIC MEDICAL RECORDS	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08306 - DONATIONS BY INDIVIDUALS	-	-	-	-	300,000,000.00	-	-
GRANT FROM BUA GROUP TO SUPPORT COMPLETION OF MULTI-PURPOSE HALL	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	13020106 - CAPITAL GRANTS FROM OTHER SOURC	08305 - DONATIONS BY PRIVATE SECTOR COMPA	-	-	-	-	800,000,000.00	-	-
LOAN FROM COMMERCIAL BANK TO SUPPORT SEMI-DUPLEX STAFF QUARTERS	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY T	14030101 - DOMESTIC LOANS/ BORROWINGS FRO	09304 - COMMERCIAL BANK	-	-	-	-	100,000,000.00	-	-
GRANT FROM LOCAL GOVERNMENT JOINT ACCOUNT TO SUPPORT EROSION AND FLOOD CONTROL.	053500100100 - MINISTRY OF ENVIRONMENT	13020104 - CAPITAL GRANTS FROM LGAs	08303 - DONATION BY LOCAL GOVERNMENTS	-	667,012,000.00	667,012,000.00	456,234,897.43	667,250,000.00	-	-
NEWMAP-EIB GRANT FROM INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) TO SUPPORT TREE PLANTING CAMPAIGN	053500100100 - MINISTRY OF ENVIRONMENT	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCI	-	-	-	-	102,844,000.00	-	-
WORLD BANK LOAN FOR AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACReSAL) TO SUPPORT CLIMATE CONTROL WITH OTHER RELATED ACTIVITIES.	053500100100 - MINISTRY OF ENVIRONMENT	14030201 - INTERNATIONAL LOANS/ BORROWING	09111 - INTERNATIONAL DEVELOPMENT ASSOCI	21,000,000,000.00	28,800,000,000.00	23,680,000,000.00	24,294,039,401.91	3,170,391,000.00	-	-

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 Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	*441,988,941,000.00*	*419,343,238,000.00*	*861,332,179,000.00*	*98,743,917,000.00*	*266,380,584,000.00*	*20,000,000,000.00*	*507,323,910,000.00*	*892,448,411,000.00*
01	**FEDERATION ACCOUNT**	**397,688,140,000.00**	**-**	**397,688,140,000.00**	**-**	**-**	**20,000,000,000.00**	**-**	**20,000,000,000.00**
011	**FAAC DIRECT ALLOCATION**	**397,688,140,000.00**	**-**	**397,688,140,000.00**	**-**	**-**	**20,000,000,000.00**	**-**	**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**	**96,823,917,000.00**	**223,563,974,000.00**	**-**	**-**	**320,387,891,000.00**
021	**MAIN ENVELOP**	**44,300,801,000.00**	**-**	**44,300,801,000.00**	**61,198,767,000.00**	**223,563,974,000.00**	**-**	**-**	**284,762,741,000.00**
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	44,300,801,000.00	-	44,300,801,000.00	61,198,767,000.00	223,563,974,000.00	-	-	284,762,741,000.00
022	**CRF CHARGES**	**-**	**-**	**-**	**35,625,150,000.00**	**-**	**-**	**-**	**35,625,150,000.00**
02201	PENSION AND GRATUITIES	-	-	-	35,311,805,000.00	-	-	-	35,311,805,000.00
02204	OTHER CRF CHARGES	-	-	-	313,345,000.00	-	-	-	313,345,000.00
03	**CAPITAL DEVELOPMENT FUND**	**-**	**94,215,800,000.00**	**94,215,800,000.00**	**-**	**-**	**-**	**216,933,082,000.00**	**216,933,082,000.00**
031	**CDF MAIN**	**-**	**94,215,800,000.00**	**94,215,800,000.00**	**-**	**-**	**-**	**216,933,082,000.00**	**216,933,082,000.00**
03101	CAPITAL DEVELOPMENT FUND	-	94,215,800,000.00	94,215,800,000.00	-	-	-	216,933,082,000.00	216,933,082,000.00
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**	**15,002,372,000.00**	**-**	**102,524,350,000.00**	**119,446,722,000.00**
081	**MULTILATERAL AIDS AND GRANTS**	**-**	**56,635,384,000.00**	**56,635,384,000.00**	**-**	**5,106,540,000.00**	**-**	**51,528,844,000.00**	**56,635,384,000.00**
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	20,852,844,000.00	20,852,844,000.00	-	2,800,000,000.00	-	18,052,844,000.00	20,852,844,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	-	23,050,000,000.00	23,050,000,000.00	-	-	-	23,050,000,000.00	23,050,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	5,936,540,000.00	5,936,540,000.00	-	2,306,540,000.00	-	3,630,000,000.00	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	-	-	-	2,796,000,000.00	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 AUTHORITY (SIDA)	-	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**	**9,895,832,000.00**	**-**	**40,995,506,000.00**	**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	7,798,000,000.00	-	21,231,850,000.00	30,949,850,000.00
08304	DONATIONS BY FED. GOVERNMENT	-	20,121,488,000.00	20,121,488,000.00	-	2,097,832,000.00	-	18,023,656,000.00	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**	**-**	**205,680,716,000.00**	**205,680,716,000.00**	**-**	**17,814,238,000.00**	**-**	**187,866,478,000.00**	**205,680,716,000.00**
091	**MULTILATERAL LOANS/DEBTS**	**-**	**205,580,716,000.00**	**205,580,716,000.00**	**-**	**17,814,238,000.00**	**-**	**187,766,478,000.00**	**205,580,716,000.00**
09101	AFRICAN DEVELOPMENT BANK	-	9,699,364,000.00	9,699,364,000.00	-	2,500,000,000.00	-	7,199,364,000.00	9,699,364,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	195,881,352,000.00	195,881,352,000.00	-	15,314,238,000.00	-	180,567,114,000.00	195,881,352,000.00
093	**LOCAL LOANS/DEBTS**	**-**	**100,000,000.00**	**100,000,000.00**	**-**	**-**	**-**	**100,000,000.00**	**100,000,000.00**
09304	COMMERCIAL BANK	-	100,000,000.00	100,000,000.00	-	-	-	100,000,000.00	100,000,000.00

Borno State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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*	*892,448,411,000.00*	*5,752,259,000.00*	*11,537,905,000.00*
010000000000	**ADMINISTRATION SECTOR**	**36,744,029,447.73**	**127,208,378,000.00**	**207,574,932,000.00**	**127,471,777,088.04**	**174,558,049,000.00**	**-**	**-**
011100000000	**GOVERNOR'S OFFICE**	**21,293,153,488.83**	**39,254,198,000.00**	**42,740,429,000.00**	**27,987,785,362.79**	**59,211,923,000.00**	**-**	**-**
011100100100	GOVERNMENT HOUSE	14,993,953,197.04	28,208,133,000.00	28,208,133,000.00	19,724,067,853.81	37,930,000,000.00	-	-
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	11,844,612,000.00	-	-
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	9,091,100,000.00	-	-
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	-	-
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**8,596,568,620.38**	**46,019,537,000.00**	**129,493,560,000.00**	**88,394,619,667.65**	**65,906,128,000.00**	**-**	**-**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,024,474,195.32	13,476,522,000.00	13,476,522,000.00	5,204,356,388.34	15,631,655,000.00	-	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSU	11,981,179.30	579,545,000.00	579,545,000.00	221,445,053.88	692,940,000.00	-	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,384,307,394.35	4,209,000,000.00	4,216,000,000.00	3,415,679,388.62	4,122,100,000.00	-	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINA	56,620,432.93	1,075,950,000.00	1,075,950,000.00	201,692,889.09	2,127,289,000.00	-	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	56,134,998.99	732,100,000.00	732,100,000.00	161,144,752.83	1,540,100,000.00	-	-
016101100100	LAGOS LIAISON OFFICE	-	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	-	-
016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MAL	-	4,460,000.00	2,460,000.00	500,500.00	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	-	-
016103700100	BORNO STATE HAJJ COMMISSION	741,545,378.45	3,063,219,000.00	5,698,219,000.00	3,866,552,499.34	5,166,286,000.00	-	-
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	25,709,500,000.00	-	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION	-	552,025,000.00	552,025,000.00	317,249,290.38	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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPE**	**306,333,001.55**	**8,382,423,000.00**	**6,382,423,000.00**	**990,224,172.18**	**13,120,640,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL D	306,333,001.55	7,734,123,000.00	5,734,123,000.00	990,224,172.18	13,000,000,000.00	-	-
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	648,300,000.00	648,300,000.00	-	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**	**-**	**-**
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	-	-
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	-	-
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**2,954,608,679.28**	**15,768,550,000.00**	**12,573,550,000.00**	**4,831,305,026.92**	**11,944,902,000.00**	**-**	**-**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,674,071,831.18	10,418,450,000.00	8,223,450,000.00	4,495,380,031.88	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	-	-
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	-	-
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**431,731,540.49**	**2,408,471,000.00**	**2,408,471,000.00**	**798,088,892.16**	**4,202,576,000.00**	**-**	**-**
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	3,149,513,000.00	-	-
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	5,289,191.41	20,000,000.00	20,000,000.00	195,721,506.84	1,053,063,000.00	-	-
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**289,692,116.63**	**863,895,000.00**	**915,195,000.00**	**520,644,946.46**	**1,214,746,000.00**	**-**	**-**
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	391,028,000.00	-	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR	143,610,666.81	527,495,000.00	527,495,000.00	329,391,160.42	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	-	-
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**	**-**	**-**
014700100100	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	-	-
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**208,766,790.58**	**798,511,000.00**	**798,511,000.00**	**48,149,248.85**	**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	813,022,000.00	-	-
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSI**	**24,847,980.76**	**637,160,000.00**	**687,160,000.00**	**463,396,004.99**	**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	-	-
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	10,676,650.25	155,560,000.00	205,560,000.00	36,522,988.00	2,144,170,000.00	-	-
020000000000	**ECONOMIC SECTOR**	**92,873,201,150.56**	**243,417,289,000.00**	**236,808,995,000.00**	**168,420,049,912.38**	**373,509,924,000.00**	**10,000,000.00**	**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**	**10,000,000.00**	**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	-	2,950,000,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BC	56,051,421.29	183,985,000.00	183,985,000.00	60,194,041.85	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	1,605,000.00	-	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	26,573,782.75	1,292,034,000.00	292,034,000.00	14,060,047.13	727,500,000.00	-	-
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMEN**	**296,298,786.55**	**8,661,000,000.00**	**6,661,000,000.00**	**561,464,141.45**	**18,341,479,000.00**	**-**	**-**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	296,298,786.55	4,693,000,000.00	3,693,000,000.00	561,464,141.45	12,434,679,000.00	-	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	3,968,000,000.00	2,968,000,000.00	-	5,906,800,000.00	-	-
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**	**82,948,469,000.00**	**-**	**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	39,421,119,000.00	-	210,000,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	34,756,584.90	94,000,000.00	94,000,000.00	52,206,170.24	345,000,000.00	-	-

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	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	-	-
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**	**-**	**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	-	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	-	-
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	289,895,000.00	-	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**	**13,880,712,000.00**	**-**	**-**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	816,223,026.49	15,366,909,000.00	12,366,909,000.00	2,349,199,994.41	10,000,000,000.00	-	-
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	965,000,000.00	965,000,000.00	-	273,812,000.00	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	58,800,000.00	233,928,000.00	233,928,000.00	64,133,996.00	2,272,886,000.00	-	-
022205100100	BORNO STATE MINING COMPANY LIMITED	-	1,221,272,000.00	1,239,659,000.00	38,128,274.96	732,446,000.00	-	-
022205200100	BORNO STATE HOTELS	7,000,000.00	201,766,000.00	201,766,000.00	8,705,304.00	195,625,000.00	-	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	95,739,815.41	233,705,000.00	233,705,000.00	118,720,701.17	229,885,000.00	-	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,135,705.11	43,900,000.00	50,900,000.00	4,585,609.04	39,100,000.00	-	-
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	57,000,000.00	57,000,000.00	-	23,200,000.00	-	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	6,128,556.20	10,229,000.00	10,229,000.00	5,239,258.50	12,135,000.00	-	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	19,890,486.53	38,541,000.00	38,541,000.00	21,706,886.14	76,939,000.00	-	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	9,531,911.21	27,670,000.00	28,670,000.00	12,330,189.50	19,684,000.00	-	-
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**14,260,931,223.63**	**21,899,377,000.00**	**17,718,614,000.00**	**14,746,611,878.16**	**31,473,517,000.00**	**-**	**-**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	13,062,859,266.31	11,579,540,000.00	10,700,008,000.00	10,989,667,000.69	17,494,600,000.00	-	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	133,900,138.39	1,998,288,000.00	1,998,288,000.00	670,349,737.32	1,724,518,000.00	-	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	265,344,157.93	859,859,000.00	859,859,000.00	128,672,338.55	852,679,000.00	-	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	798,827,661.00	7,461,690,000.00	4,160,459,000.00	2,957,922,801.60	11,401,720,000.00	-	-
023400000000	**MINISTRY OF WORKS AND HOUSING**	**26,156,898,854.65**	**58,651,316,000.00**	**60,732,686,000.00**	**60,056,327,918.68**	**88,523,589,000.00**	**-**	**-**
023400100100	MINISTRY OF WORKS AND HOUSING	20,957,414,802.59	43,196,875,000.00	42,196,875,000.00	45,369,676,064.83	58,270,541,000.00	-	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	5,135,400,224.35	15,004,285,000.00	18,085,655,000.00	14,653,166,659.00	30,000,000,000.00	-	-
023400700100	BORNO STATE HOUSING CORPORATION	64,083,827.71	450,156,000.00	450,156,000.00	33,485,194.85	253,048,000.00	-	-
025200000000	**MINISTRY OF WATER RESOURCES**	**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**	**-**	**250,000,000.00**
025200100100	MINISTRY OF WATER RESOURCES	3,626,412,668.08	9,477,696,000.00	8,477,696,000.00	2,480,986,908.95	8,873,392,000.00	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENC	304,682,440.86	4,220,327,000.00	4,150,327,000.00	15,858,276,648.89	12,480,144,000.00	-	250,000,000.00
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND**	**9,018,270,759.02**	**22,026,737,000.00**	**21,026,737,000.00**	**14,220,289,589.15**	**53,710,006,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESET	9,018,270,759.02	22,026,737,000.00	21,026,737,000.00	14,220,289,589.15	53,710,006,000.00	-	-
030000000000	**LAW & JUSTICE SECTOR**	**1,920,635,811.28**	**5,617,284,000.00**	**5,617,284,000.00**	**2,937,883,445.03**	**10,603,766,000.00**	**-**	**-**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**465,984,655.31**	**2,098,283,000.00**	**2,098,283,000.00**	**1,248,510,332.06**	**2,613,189,000.00**	**-**	**-**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	20,195,105.43	61,957,000.00	61,957,000.00	50,035,486.67	51,457,000.00	-	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	172,444,871.52	1,687,000,000.00	1,687,000,000.00	962,051,139.67	2,143,316,000.00	-	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	85,521,428.36	173,400,000.00	173,400,000.00	96,634,199.08	196,444,000.00	-	-
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	-	-
032600000000	**MINISTRY OF JUSTICE**	**1,454,651,155.97**	**3,519,001,000.00**	**3,519,001,000.00**	**1,689,373,112.97**	**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	7,951,770,000.00	-	-
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERC	9,699,648.69	25,400,000.00	25,400,000.00	4,557,995.77	31,407,000.00	-	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	11,241,000.00	11,241,000.00	1,074,260.05	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**	**333,776,672,000.00**	**5,742,259,000.00**	**7,058,997,000.00**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPM**	**3,708,219,711.94**	**9,677,109,000.00**	**9,677,109,000.00**	**3,035,032,574.81**	**8,384,098,000.00**	**-**	**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	8,384,098,000.00	-	300,000,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND**	**19,492,225,134.59**	**74,620,429,000.00**	**74,620,429,000.00**	**51,087,761,318.00**	**134,904,092,000.00**	**12,000,000.00**	**100,000,000.00**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNO	10,694,041,320.66	19,912,254,000.00	19,912,254,000.00	29,747,864,428.32	66,764,746,000.00	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	16,573,398,000.00	-	-
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	-	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,996,216.98	210,089,000.00	210,089,000.00	132,930,850.03	997,637,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	248,180.25	4,100,000.00	4,100,000.00	503,066.85	4,200,000.00	-	-
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	6,471,060,000.00	-	-
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	4,413,000,000.00	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOS	29,056,137.72	1,528,752,000.00	1,528,752,000.00	506,542,022.38	1,652,450,000.00	-	-
051706700100	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	-	-
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	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF ED	563,761,984.88	1,945,467,000.00	1,945,467,000.00	531,229,296.83	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	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	238,561,019.19	9,831,789,000.00	9,831,789,000.00	4,402,971,791.72	13,321,255,000.00	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOL	-	3,805,287,000.00	3,805,287,000.00	315,029,919.25	5,105,424,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADM	138,298,339.67	1,190,077,000.00	1,190,077,000.00	132,413,285.30	326,118,000.00	-	-
051707400100	BORNO STATE MOHAMET 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	-	-

051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMI	655,051,000.04	1,771,682,000.00	1,771,682,000.00	1,585,542,946.84	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**	**132,141,907,000.00**	**-**	**6,419,997,000.00**
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	32,190,245,000.00	-	3,797,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT A	415,667,596.07	1,384,672,000.00	2,485,171,000.00	1,320,744,086.11	4,143,504,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (	841,417,595.04	13,615,280,000.00	13,615,280,000.00	2,542,083,464.21	16,386,732,000.00	-	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	35,554,532,000.00	-	-
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	2,226,462,000.00	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	1,000,750,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	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	564,814,000.00	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSP	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	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEM	-	2,499,675,000.00	2,499,675,000.00	-	2,423,325,000.00	-	-
053500000000	**MINISTRY OF ENVIRONMENT**	**3,063,318,976.24**	**22,426,848,000.00**	**15,426,848,000.00**	**2,496,228,868.91**	**12,115,793,000.00**	**5,730,259,000.00**	**-**
053500100100	MINISTRY OF ENVIRONMENT	2,314,868,040.88	18,714,278,000.00	11,714,278,000.00	1,133,619,518.87	8,686,709,000.00	5,730,259,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEP	747,889,456.31	1,778,830,000.00	1,778,830,000.00	1,067,513,642.06	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	1,392,300,000.00	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	561,479.05	21,440,000.00	21,440,000.00	801,947.50	11,440,000.00	-	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	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**	**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	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	-	-
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	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMM	-	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	12,987,200,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFF**	**38,748,617.50**	**15,972,851,000.00**	**9,152,828,000.00**	**276,576,923.65**	**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	13,000,000,000.00	-	239,000,000.00
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**4,339,550,744.92**	**8,729,145,000.00**	**10,834,980,000.00**	**5,260,984,874.52**	**13,073,363,000.00**	**-**	**-**
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	13,010,199,000.00	-	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	400,439.00	6,500,000.00	6,500,000.00	400,472.50	18,500,000.00	-	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	4,000,000.00	8,500,000.00	8,500,000.00	2,870,229.00	40,664,000.00	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	4,100,000.00	4,100,000.00	-	4,000,000.00	-	-

Borno State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***98,743,917,000.00***	**-**	**-**
010000000000	**ADMINISTRATION SECTOR**	**1,962,159,486.70**	**7,278,463,000.00**	**7,278,463,000.00**	**2,934,987,207.14**	**9,936,749,000.00**	**-**	**-**
011100000000	**GOVERNOR'S OFFICE**	**391,269,272.53**	**1,013,633,000.00**	**1,013,633,000.00**	**621,344,834.84**	**710,036,000.00**	**-**	**-**
011100100100	GOVERNMENT HOUSE	377,623,206.72	920,633,000.00	920,633,000.00	579,083,742.84	608,116,000.00	-	-
011100100200	DEPUTY GOVERNOR'S OFFICE	-	-	-	-	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	-	-
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	-	-
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**	**4,695,478,000.00**	**-**	**-**
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	-	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSU	3,040,000.00	30,000,000.00	30,000,000.00	8,395,000.00	137,560,000.00	-	-
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	-	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINA	3,785,139.51	17,000,000.00	17,000,000.00	12,138,000.00	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	225,000,000.00	-	-
016102100200	ABUJA LIAISON OFFICE	32,507,500.00	84,000,000.00	84,000,000.00	41,220,998.00	54,600,000.00	-	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MAL	-	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	-	-
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	-	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	1,500,000,000.00	-	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION	-	12,000,000.00	12,000,000.00	4,830,000.00	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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPE**	**1,585,657.89**	**12,000,000.00**	**12,000,000.00**	**4,115,764.00**	**9,134,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL D	1,585,657.89	12,000,000.00	12,000,000.00	4,115,764.00	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**	**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	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	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**	**-**	**-**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	150,321,574.12	533,000,000.00	533,000,000.00	235,442,726.98	264,295,000.00	-	-
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	-	-
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**	**-**	**-**

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	-	-
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**147,942,878.01**	**241,000,000.00**	**241,000,000.00**	**208,558,709.86**	**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	152,028,000.00	-	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR	43,296,620.00	105,000,000.00	105,000,000.00	75,971,212.00	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	-	-
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**25,191,883.06**	**72,000,000.00**	**72,000,000.00**	**21,630,853.00**	**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	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**	**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	57,257,000.00	-	-
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSI**	**12,165,500.00**	**159,560,000.00**	**159,560,000.00**	**111,811,334.00**	**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	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	-	-
020000000000	**ECONOMIC SECTOR**	**18,694,002,615.90**	**31,130,979,000.00**	**30,130,979,000.00**	**18,449,503,138.65**	**44,776,216,000.00**	**-**	**-**
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**	**-**	**-**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	235,157,759.68	265,000,000.00	265,000,000.00	214,410,244.76	161,350,000.00	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BO	48,122,590.26	53,250,000.00	53,250,000.00	41,353,567.85	31,174,000.00	-	-
021511000100	BORNO STATE FERTILIZER COMPANY	65,000.00	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	-	-
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMEN**	**294,132,366.92**	**30,000,000.00**	**30,000,000.00**	**3,040,000.00**	**198,753,000.00**	**-**	**-**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	294,132,366.92	15,000,000.00	15,000,000.00	3,040,000.00	183,753,000.00	-	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	15,000,000.00	15,000,000.00	-	15,000,000.00	-	-
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**	**41,645,249,000.00**	**-**	**-**
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	208,119,000.00	-	-
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	-	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS	16,255,700,000.97	27,000,000,000.00	26,000,000,000.00	15,994,688,401.42	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	-	-
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**270,000.00**	**4,000,000.00**	**4,000,000.00**	**330,000.00**	**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	-	-
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**	**-**	**-**
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	-	-
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	-	-
022205100100	BORNO STATE MINING COMPANY LIMITED	-	9,950,000.00	9,950,000.00	2,485,000.00	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	-	-
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	-	-
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	-	-
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	-	-
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	-	-
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	-	-
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**321,792,851.21**	**629,302,000.00**	**629,302,000.00**	**363,350,838.65**	**878,114,000.00**	**-**	**-**
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	-	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	73,935,319.89	196,824,000.00	196,824,000.00	193,442,066.77	405,518,000.00	-	-
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	-	-
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
023400700100	BORNO STATE HOUSING CORPORATION	38,097,719.94	84,696,000.00	84,696,000.00	25,987,681.86	88,048,000.00	-	-
025200000000	**MINISTRY OF WATER RESOURCES**	**403,216,807.74**	**470,606,000.00**	**470,606,000.00**	**435,657,854.38**	**678,932,000.00**	**-**	**-**
025200100100	MINISTRY OF WATER RESOURCES	401,576,807.74	465,686,000.00	465,686,000.00	432,597,854.38	672,632,000.00	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENC	1,640,000.00	4,920,000.00	4,920,000.00	3,060,000.00	6,300,000.00	-	-
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND**	**45,498,185.85**	**47,737,000.00**	**47,737,000.00**	**34,664,348.00**	**67,707,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESET	45,498,185.85	47,737,000.00	47,737,000.00	34,664,348.00	67,707,000.00	-	-
030000000000	**LAW & JUSTICE SECTOR**	**1,118,886,336.76**	**1,983,793,000.00**	**1,983,793,000.00**	**1,014,926,601.48**	**1,323,138,000.00**	**-**	**-**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**451,293,226.95**	**1,048,333,000.00**	**1,048,333,000.00**	**876,908,790.80**	**1,151,260,000.00**	**-**	**-**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	19,775,105.43	60,457,000.00	60,457,000.00	49,566,779.96	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	-	-
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	-	-
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	-	-
032600000000	**MINISTRY OF JUSTICE**	**667,593,109.81**	**935,460,000.00**	**935,460,000.00**	**138,017,810.68**	**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	-	-
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERC	9,300,000.00	20,100,000.00	20,100,000.00	4,307,510.00	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**	**42,707,814,000.00**	**-**	**-**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPM**	**41,570,390.94**	**76,318,000.00**	**76,318,000.00**	**39,325,735.52**	**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	-	-
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND**	**7,601,095,576.14**	**10,382,324,000.00**	**10,382,324,000.00**	**7,844,961,363.37**	**15,707,484,000.00**	**-**	**-**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNO	222,594,066.49	309,474,000.00	309,474,000.00	261,033,487.28	831,746,000.00	-	-
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	-	-
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	-	-
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	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	-	-	-	100,000.00	-	-
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	-	-
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	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOS	2,458,500.00	5,485,000.00	5,485,000.00	1,037,628.00	737,000,000.00	-	-
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	-	-
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	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF ED	518,790,713.93	589,867,000.00	589,867,000.00	495,961,491.94	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	-	-
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	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOL	-	193,200,000.00	193,200,000.00	30,645,999.98	185,844,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADM	135,818,993.96	134,077,000.00	134,077,000.00	127,377,035.83	247,070,000.00	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	277,006,848.95	307,315,000.00	307,315,000.00	269,095,268.61	441,661,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMI	638,767,551.03	643,867,000.00	643,867,000.00	566,464,735.27	723,580,000.00	-	-
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**5,566,739,544.54**	**14,662,310,000.00**	**16,722,310,000.00**	**7,006,261,506.77**	**25,092,991,000.00**	**-**	**-**
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	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AI	6,968,000.00	18,426,000.00	1,018,426,000.00	475,439,003.92	2,397,695,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (	762,080,768.03	4,338,283,000.00	4,338,283,000.00	167,355,500.00	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	-	-
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	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	50,000,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	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	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSP	-	-	1,060,000,000.00	-	4,361,815,000.00	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEM	-	15,000,000.00	15,000,000.00	-	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**	**-**	**-**
053500100100	MINISTRY OF ENVIRONMENT	210,948,649.25	233,887,000.00	233,887,000.00	216,605,237.22	202,489,000.00	-	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEP	512,597,647.41	1,037,682,000.00	1,037,682,000.00	778,653,572.60	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	-	-
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**	**-**	**-**
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	-	-
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	-	-
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	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMM	-	16,200,000.00	16,200,000.00	-	3,600,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFF**	**16,258,433.47**	**32,843,000.00**	**32,843,000.00**	**15,917,634.93**	**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	-	-
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**	**-**	**-**
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	-	-
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	-	-

Borno State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	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***	***266,380,584,000.00***	**-**	**-**
010000000000	**ADMINISTRATION SECTOR**	**23,145,371,268.01**	**83,507,624,000.00**	**91,952,825,000.00**	**63,357,676,135.35**	**103,933,646,000.00**	**-**	**-**
011100000000	**GOVERNOR'S OFFICE**	**16,995,260,483.06**	**32,637,895,000.00**	**30,624,796,000.00**	**25,596,676,987.34**	**50,567,003,000.00**	**-**	**-**
011100100100	GOVERNMENT HOUSE	14,309,706,257.08	21,887,500,000.00	21,887,500,000.00	17,511,900,803.11	29,875,000,000.00	-	-
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	11,725,903,000.00	-	-
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	8,789,100,000.00	-	-
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	-	-
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**	**25,622,361,000.00**	**-**	**-**
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	-	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSU	8,941,179.30	158,045,000.00	158,045,000.00	42,405,053.88	195,880,000.00	-	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	90,447,238.72	394,000,000.00	401,000,000.00	168,238,751.51	633,100,000.00	-	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINA	46,860,293.42	865,950,000.00	665,950,000.00	86,114,389.09	1,468,150,000.00	-	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	27,644,998.99	612,100,000.00	612,100,000.00	137,789,252.83	1,215,100,000.00	-	-
016101100100	LAGOS LIAISON OFFICE	-	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	-	-

016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MAL	-	3,500,000.00	1,500,000.00	500,500.00	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	-	-
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	-	-
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	-	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION	-	76,025,000.00	76,025,000.00	2,116,529.76	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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPE**	**14,947,986.16**	**7,788,423,000.00**	**4,988,423,000.00**	**985,778,408.18**	**10,133,366,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL D	14,947,986.16	7,703,123,000.00	4,903,123,000.00	985,778,408.18	10,113,366,000.00	-	-
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	85,300,000.00	85,300,000.00	-	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**	**-**	**-**
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	8,046,000,000.00	-	-
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
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	-	-
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**	**3,392,081,000.00**	**-**	**-**
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	2,339,018,000.00	-	-
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	5,289,191.41	20,000,000.00	20,000,000.00	195,721,506.84	1,053,063,000.00	-	-
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**	**-**	**-**
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	-	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR	100,314,046.81	311,245,000.00	311,245,000.00	166,849,948.42	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	-	-
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**-**	**40,000,000.00**	**40,000,000.00**	**627,158.78**	**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	-	-
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**	**-**	**-**
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	-	-
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSI**	**11,532,480.76**	**386,600,000.00**	**386,600,000.00**	**345,243,870.99**	**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	-	-
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	-	-
020000000000	**ECONOMIC SECTOR**	**6,638,672,361.51**	**59,864,484,000.00**	**25,468,352,000.00**	**8,968,068,805.36**	**72,991,021,000.00**	**-**	**-**
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**	**-**	**-**
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	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BO	3,616,383.81	33,735,000.00	7,735,000.00	3,315,474.00	7,000,000.00	-	-
021511000100	BORNO STATE FERTILIZER COMPANY	636,260.52	1,500,000.00	1,500,000.00	100	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	-	-
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMEN**	**2,166,419.63**	**728,000,000.00**	**728,000,000.00**	**80,340,791.45**	**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	-	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	250,000,000.00	250,000,000.00	-	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**	**10,634,220,000.00**	**-**	**-**
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	-	-
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	33,586,584.90	69,000,000.00	69,000,000.00	45,559,170.24	320,000,000.00	-	-
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	-	-
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	289,895,000.00	-	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**	**-**	**-**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	259,281,240.05	803,230,000.00	803,230,000.00	221,845,950.91	776,650,000.00	-	-
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	206,000,000.00	206,000,000.00	-	150,000,000.00	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	20,000,000.00	20,000,000.00	-	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	-	-
022205200100	BORNO STATE HOTELS	-	9,035,000.00	9,035,000.00	-	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	-	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,525,705.11	35,000,000.00	35,000,000.00	3,159,931.04	35,000,000.00	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	42,000,000.00	37,000,000.00	-	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	-	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	574,141.73	12,000,000.00	6,000,000.00	531,330.50	6,330,000.00	-	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	142,000.00	2,790,000.00	790,000.00	656,709.50	1,800,000.00	-	-
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**2,127,020,042.41**	**4,294,084,000.00**	**3,294,084,000.00**	**1,482,615,586.75**	**6,883,425,000.00**	**-**	**-**

022900100100	MINISTRY OF TRANSPORT AND ENERGY	2,023,121,519.52	2,923,540,000.00	1,923,540,000.00	1,069,687,867.93	5,674,580,000.00	-	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	59,964,818.50	911,464,000.00	911,464,000.00	359,787,670.55	704,000,000.00	-	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	41,992,493.45	226,530,000.00	226,530,000.00	50,403,338.55	215,795,000.00	-	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	1,941,210.94	232,550,000.00	232,550,000.00	2,736,709.72	289,050,000.00	-	-
023400000000	**MINISTRY OF WORKS AND HOUSING**	**323,341,105.27**	**3,986,410,000.00**	**2,574,780,000.00**	**213,982,683.81**	**3,542,556,000.00**	**-**	**-**
023400100100	MINISTRY OF WORKS AND HOUSING	241,999,297.50	1,194,600,000.00	1,194,600,000.00	103,274,348.32	870,400,000.00	-	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	55,355,700.00	2,726,350,000.00	1,314,720,000.00	103,210,822.50	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	-	-
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**	**-**	**-**
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	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENC	3,445,728.10	265,407,000.00	215,407,000.00	62,394,761.46	299,480,000.00	-	-
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND**	**6,359,533.97**	**6,036,200,000.00**	**636,200,000.00**	**114,507,154.84**	**7,860,000,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESET	6,359,533.97	6,036,200,000.00	636,200,000.00	114,507,154.84	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**	**-**	**-**
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**	**-**	**-**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	420,000.00	1,500,000.00	1,500,000.00	468,706.71	22,669,000.00	-	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	900,000,000.00	900,000,000.00	339,785,269.83	1,245,860,000.00	-	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	14,271,428.36	100,000,000.00	100,000,000.00	31,347,564.72	150,000,000.00	-	-
031805400100	BORNO STATE AREA COURT	-	25,050,000.00	25,050,000.00	-	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**	**-**	**-**
032600100100	MINISTRY OF JUSTICE	125,594,506.47	735,000,000.00	730,000,000.00	477,388,274.20	1,480,000,000.00	-	-
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERC	399,648.69	1,900,000.00	1,900,000.00	250,485.77	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	-	-
050000000000	**SOCIAL SECTOR**	**5,347,177,536.35**	**70,065,149,000.00**	**33,400,780,000.00**	**7,398,798,599.77**	**86,508,489,000.00**	**-**	**-**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPM**	**154,913,978.00**	**8,933,891,000.00**	**1,465,891,000.00**	**99,028,694.05**	**7,221,322,000.00**	**-**	**-**
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	7,221,322,000.00	-	-
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND**	**2,078,641,705.30**	**18,398,345,000.00**	**8,990,680,000.00**	**2,492,136,268.61**	**24,195,032,000.00**	**-**	**-**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNO	1,482,027,480.75	3,752,780,000.00	3,752,780,000.00	1,189,738,524.09	5,369,700,000.00	-	-
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	-	-
051700800100	BORNO STATE LIBRARY BOARD	744,400.00	4,000,000.00	4,000,000.00	3,534,893.75	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	245,000,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	248,180.25	700,000.00	700,000.00	503,066.85	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	1,026,250,000.00	-	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	41,923,553.90	961,600,000.00	921,600,000.00	96,294,404.94	1,068,900,000.00	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOS	2,906,222.72	285,617,000.00	285,617,000.00	20,796,808.92	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	-	-
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	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF ED	33,987,070.95	73,000,000.00	73,000,000.00	24,029,004.89	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	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	103,072,865.00	9,809,289,000.00	441,624,000.00	110,600,616.04	13,102,740,000.00	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOL	-	638,306,000.00	638,306,000.00	215,185,919.27	638,000,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADM	2,479,345.71	5,000,000.00	5,000,000.00	2,193,249.47	4,256,000.00	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	4,960,670.37	44,670,000.00	44,670,000.00	36,319,121.06	44,000,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMI	16,283,449.01	25,815,000.00	25,815,000.00	19,078,211.57	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**	**19,423,969,000.00**	**-**	**-**
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	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT A	9,844,689.63	1,014,421,000.00	70,498,000.00	29,889,427.21	313,351,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (	79,336,827.01	530,000,000.00	530,000,000.00	298,015,637.11	1,380,000,000.00	-	-
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	4,314,000,000.00	-	-
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	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	250,750,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	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	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSP	6,580,250.00	670,005,000.00	1,070,005,000.00	495,850,696.77	7,836,768,000.00	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEM	-	2,298,350,000.00	2,298,350,000.00	-	2,133,000,000.00	-	-
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**	**-**	**-**
053500100100	MINISTRY OF ENVIRONMENT	46,418,223.88	410,000,000.00	410,000,000.00	109,374,781.65	202,708,000.00	-	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEP	235,291,808.90	523,808,000.00	523,808,000.00	288,860,069.46	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	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	561,479.05	6,440,000.00	1,440,000.00	801,947.50	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**	**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	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	-	-

053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	100,234.50	700,000.00	700,000.00	356,243.63	800,000.00	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMM	-	7,250,000,000.00	250,000,000.00	1,449,745,250.00	12,743,600,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFF**	**22,490,184.03**	**11,210,993,000.00**	**5,210,993,000.00**	**260,659,288.72**	**10,138,062,000.00**	**-**	**-**
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	10,138,062,000.00	-	-
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**1,277,290,695.40**	**4,675,345,000.00**	**4,522,345,000.00**	**784,997,299.52**	**5,725,445,000.00**	**-**	**-**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,276,890,256.40	4,670,045,000.00	4,520,045,000.00	784,596,827.02	5,709,345,000.00	-	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	400,439.00	4,500,000.00	1,500,000.00	400,472.50	13,500,000.00	-	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	100,000.00	100,000.00	-	2,000,000.00	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	700,000.00	700,000.00	-	600,000.00	-	-

Borno State Government 2026 Approved Budget - 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 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	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***	**-**	**-**
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***507,323,910,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
010000000000	**ADMINISTRATION SECTOR**	**11,636,498,693.02**	**36,422,291,000.00**	**108,343,644,000.00**	**61,179,113,745.55**	**60,687,654,000.00**	**-**	**-**
011100000000	**GOVERNOR'S OFFICE**	**3,906,623,733.24**	**5,602,670,000.00**	**11,102,000,000.00**	**1,769,763,540.61**	**7,934,884,000.00**	**-**	**-**
011100100100	GOVERNMENT HOUSE	306,623,733.24	5,400,000,000.00	5,400,000,000.00	1,633,083,307.86	7,446,884,000.00	-	-
011100100200	DEPUTY GOVERNOR'S OFFICE	-	111,000,000.00	111,000,000.00	-	111,000,000.00	-	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	3,600,000,000.00	670,000.00	5,500,000,000.00	88,680,232.75	239,000,000.00	-	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	91,000,000.00	91,000,000.00	48,000,000.00	138,000,000.00	-	-
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**5,766,535,866.58**	**17,533,636,000.00**	**85,852,659,000.00**	**58,929,054,864.12**	**35,588,289,000.00**	**-**	**-**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	548,747,588.96	5,688,350,000.00	5,838,350,000.00	1,576,786,892.42	4,973,067,000.00	-	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSU	-	391,500,000.00	391,500,000.00	170,645,000.00	359,500,000.00	-	-
016100600100	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	3,366,885,000.00	-	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINA	5,975,000.00	193,000,000.00	393,000,000.00	103,440,500.00	639,139,000.00	-	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	21,365,000.00	70,000,000.00	70,000,000.00	-	100,000,000.00	-	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	-	20,000,000.00	20,000,000.00	-	33,884,000.00	-	-
016103700100	BORNO STATE HAJJ COMMISSION	-	250,000,000.00	2,885,000,000.00	1,642,050,000.00	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	15,620,000,000.00	-	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION	-	464,000,000.00	464,000,000.00	310,302,760.62	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	-	-
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPE**	**289,799,357.50**	**582,000,000.00**	**1,382,000,000.00**	**330,000.00**	**2,978,140,000.00**	**-**	**-**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL D	289,799,357.50	19,000,000.00	819,000,000.00	330,000.00	2,877,500,000.00	-	-
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	563,000,000.00	563,000,000.00	-	100,640,000.00	-	-
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**191,327,000.00**	**3,724,235,000.00**	**2,724,235,000.00**	**-**	**5,919,605,000.00**	**-**	**-**
011200300100	BORNO STATE HOUSE ASSEMBLY	176,347,000.00	3,630,000,000.00	2,630,000,000.00	-	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	-	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**	**-**	**-**
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	-	-
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	-	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	5,450,000.00	322,100,000.00	322,100,000.00	-	305,000,000.00	-	-
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**-**	**110,000,000.00**	**110,000,000.00**	**-**	**100,000,000.00**	**-**	**-**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	-	110,000,000.00	110,000,000.00	-	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**	**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	-	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR	-	111,250,000.00	111,250,000.00	86,570,000.00	270,714,000.00	-	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	3,400,000.00	16,400,000.00	-	10,000,000.00	-	-
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**25,701,000.00**	**-**	**-**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	-	10,000,000.00	10,000,000.00	-	25,701,000.00	-	-
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**	**-**	**-**
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	-	-
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSI**	**1,150,000.00**	**91,000,000.00**	**141,000,000.00**	**6,340,800.00**	**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	280,701,000.00	-	-
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	46,000,000.00	96,000,000.00	-	96,000,000.00	-	-

020000000000	**ECONOMIC SECTOR**	**57,008,864,613.24**	**132,417,826,000.00**	**158,794,034,000.00**	**132,083,691,824.75**	**235,742,687,000.00**	**10,000,000.00**	**4,478,908,000.00**
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**	**10,000,000.00**	**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	-	2,950,000,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BC	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	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	-	-
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMEN**	**-**	**7,903,000,000.00**	**5,903,000,000.00**	**478,083,350.00**	**16,847,726,000.00**	**-**	**-**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	4,200,000,000.00	3,200,000,000.00	478,083,350.00	11,751,926,000.00	-	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	3,703,000,000.00	2,703,000,000.00	-	5,095,800,000.00	-	-
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**	**-**	**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	-	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	-	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	6,753,700.00	250,000,000.00	250,000,000.00	90,219,900.00	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**	**-**	**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	-	1,068,908,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	-	147,500,000.00	147,500,000.00	6,630,000.00	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**	**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	9,203,236,000.00	-	-
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	759,000,000.00	759,000,000.00	-	123,812,000.00	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	133,000,000.00	133,000,000.00	-	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	-	-
022205200100	BORNO STATE HOTELS	-	180,000,000.00	180,000,000.00	-	29,360,000.00	-	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	6,000,000.00	6,000,000.00	-	3,000,000.00	-	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	7,100,000.00	14,100,000.00	-	2,300,000.00	-	-
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	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	-	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	4,000,000.00	10,000,000.00	-	46,550,000.00	-	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	2,000,000.00	5,000,000.00	-	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**	**23,711,978,000.00**	**-**	**-**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	10,993,829,118.02	8,606,000,000.00	8,726,468,000.00	9,882,451,802.76	11,755,986,000.00	-	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	-	890,000,000.00	890,000,000.00	117,120,000.00	615,000,000.00	-	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	80,602,664.48	320,529,000.00	320,529,000.00	-	324,084,000.00	-	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	737,686,547.51	7,159,462,000.00	3,858,231,000.00	2,901,073,650.00	11,016,908,000.00	-	-
023400000000	**MINISTRY OF WORKS AND HOUSING**	**25,453,383,516.08**	**54,054,435,000.00**	**57,547,435,000.00**	**59,393,745,571.86**	**84,287,749,000.00**	**-**	**-**
023400100100	MINISTRY OF WORKS AND HOUSING	20,464,257,623.60	41,602,000,000.00	40,602,000,000.00	44,943,128,219.36	56,944,637,000.00	-	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	4,989,125,892.48	12,152,435,000.00	16,645,435,000.00	14,450,617,352.50	27,243,112,000.00	-	-
023400700100	BORNO STATE HOUSING CORPORATION	-	300,000,000.00	300,000,000.00	-	100,000,000.00	-	-
025200000000	**MINISTRY OF WATER RESOURCES**	**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**	**-**	**250,000,000.00**
025200100100	MINISTRY OF WATER RESOURCES	1,395,809,147.54	2,600,000,000.00	4,800,000,000.00	631,100,142.80	2,000,000,000.00	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENC	299,596,712.76	3,950,000,000.00	3,930,000,000.00	15,792,821,887.43	12,174,364,000.00	-	250,000,000.00
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND**	**8,966,413,039.20**	**15,942,800,000.00**	**20,342,800,000.00**	**14,071,118,086.31**	**45,782,299,000.00**	**-**	**-**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESET	8,966,413,039.20	15,942,800,000.00	20,342,800,000.00	14,071,118,086.31	45,782,299,000.00	-	-
030000000000	**LAW & JUSTICE SECTOR**	**661,063,891.00**	**1,862,200,000.00**	**1,867,200,000.00**	**1,072,642,282.27**	**6,333,200,000.00**	**-**	**-**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**-**	**23,400,000.00**	**23,400,000.00**	**-**	**23,400,000.00**	**-**	**-**
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
032600000000	**MINISTRY OF JUSTICE**	**661,063,891.00**	**1,838,800,000.00**	**1,843,800,000.00**	**1,072,642,282.27**	**6,309,800,000.00**	**-**	**-**
032600100100	MINISTRY OF JUSTICE	661,063,891.00	1,832,000,000.00	1,837,000,000.00	1,072,642,282.27	6,303,000,000.00	-	-
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERC	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
050000000000	**SOCIAL SECTOR**	**31,969,328,684.55**	**142,077,561,000.00**	**143,423,670,000.00**	**73,677,088,283.63**	**204,560,369,000.00**	**5,742,259,000.00**	**7,058,997,000.00**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPM**	**3,511,735,343.00**	**666,900,000.00**	**8,134,900,000.00**	**2,896,678,145.24**	**1,110,502,000.00**	**-**	**300,000,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,511,735,343.00	666,900,000.00	8,134,900,000.00	2,896,678,145.24	1,110,502,000.00	-	300,000,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND**	**9,812,487,853.15**	**45,839,760,000.00**	**55,247,425,000.00**	**40,750,663,686.02**	**95,001,576,000.00**	**12,000,000.00**	**100,000,000.00**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNO	8,989,419,773.42	15,850,000,000.00	15,850,000,000.00	28,297,092,416.95	60,563,300,000.00	12,000,000.00	100,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,997,200.00	11,000,000,000.00	11,000,000,000.00	2,678,502,621.52	15,774,625,000.00	-	-
051700800100	BORNO STATE LIBRARY BOARD	-	20,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	-	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	50,000,000.00	50,000,000.00	5,000,000.00	620,000,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	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	-	-
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	3,136,230,000.00	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOS	23,691,415.00	1,237,650,000.00	1,237,650,000.00	484,707,585.46	630,450,000.00	-	-
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	-	-

051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	-	1,475,829,000.00	1,475,829,000.00	-	971,033,000.00	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF ED	10,984,200.00	1,282,600,000.00	1,282,600,000.00	11,238,800.00	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	-	-
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	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOL	-	2,973,781,000.00	2,973,781,000.00	69,198,000.00	4,281,580,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADM	-	1,051,000,000.00	1,051,000,000.00	2,843,000.00	74,792,000.00	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	1,613,000,000.00	1,613,000,000.00	489,638,252.00	612,500,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMI	-	1,102,000,000.00	1,102,000,000.00	1,000,000,000.00	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**	**87,624,947,000.00**	**-**	**6,419,997,000.00**
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	29,845,500,000.00	-	3,797,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT A	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (	-	8,746,997,000.00	8,746,997,000.00	2,076,712,327.10	8,772,997,000.00	-	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	20,235,707,000.00	-	-
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	-	590,000,000.00	590,000,000.00	59,731,700.00	890,000,000.00	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	700,000,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	700,000,000.00	-	-
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	-	125,500,000.00	125,500,000.00	41,312,000.00	330,000,000.00	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSP	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	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEM	-	186,325,000.00	186,325,000.00	-	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**	**9,530,512,000.00**	**5,730,259,000.00**	**-**
053500100100	MINISTRY OF ENVIRONMENT	2,057,501,167.75	18,070,391,000.00	11,070,391,000.00	807,639,500.00	8,281,512,000.00	5,730,259,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEP	-	217,340,000.00	217,340,000.00	-	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	1,000,000,000.00	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	-	15,000,000.00	20,000,000.00	-	10,000,000.00	-	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
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**	**-**	**-**
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	-	-
053905100100	BORNO STATE SPORTS COUNCIL	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMM	-	100,000,000.00	2,100,000,000.00	-	240,000,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFF**	**-**	**4,729,015,000.00**	**3,908,992,000.00**	**-**	**2,842,373,000.00**	**-**	**239,000,000.00**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	4,729,015,000.00	3,908,992,000.00	-	2,842,373,000.00	-	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**	**-**	**-**
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	-	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	2,000,000.00	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	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-

Borno State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**892,448,411,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
2	***EXPENDITURES***	***183,134,380,280.69***	***615,857,950,000.00***	***656,357,950,000.00***	***396,135,244,914.09***	***892,448,411,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
21	***PERSONNEL COST***	***36,055,056,089.58***	***67,865,524,000.00***	***68,925,524,000.00***	***38,629,064,532.51***	***98,743,917,000.00***	**-**	**-**
2101	**SALARY**	***18,288,894,544.67***	***33,446,299,000.00***	***34,446,299,000.00***	***20,136,760,526.69***	***43,763,705,000.00***	**-**	**-**
210101	**SALARIES AND WAGES**	**18,288,894,544.67**	**33,446,299,000.00**	**34,446,299,000.00**	**20,136,760,526.69**	**43,763,705,000.00**	**-**	**-**
21010101	SALARY	18,098,902,190.36	32,827,591,000.00	33,827,591,000.00	19,648,966,918.62	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	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	189,992,354.31	607,708,000.00	607,708,000.00	477,310,350.93	313,345,000.00	-	-
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***	***15,756,577,000.00***	**-**	**-**
210201	**ALLOWANCES**	**7,482,822,873.34**	**7,337,375,000.00**	**8,397,375,000.00**	**2,474,613,071.00**	**9,375,106,000.00**	**-**	**-**
21020101	NON REGULAR ALLOWANCES	7,282,600,373.34	6,634,205,000.00	6,694,205,000.00	1,825,617,516.54	7,929,931,000.00	-	-
21020102	OUTFIT ALLOWANCE	-	52,400,000.00	52,400,000.00	-	60,900,000.00	-	-
21020103	HAZARD ALLOWANCE	2,400,000.00	-	1,000,000,000.00	460,915,379.78	3,000,000.00	-	-
21020104	FURNITURE ALLOWANCE	73,078,000.00	350,770,000.00	350,770,000.00	48,843,380.34	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	-	-
210202	**SOCIAL CONTRIBUTIONS**	**10,256,600,000.97**	**2,001,060,000.00**	**1,001,060,000.00**	**51,308,181.30**	**6,381,471,000.00**	**-**	**-**
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	-	-
21020202	CONTRIBUTORY PENSION	-	1,000,000,000.00	-	-	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	-	-
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	-	-	-	-	2,380,415,000.00	-	-
2103	**SOCIAL BENEFITS**	***26,738,670.60***	***25,080,790,000.00***	***25,080,790,000.00***	***15,966,382,753.52***	***39,223,635,000.00***	**-**	**-**
210301	**SOCIAL BENEFITS**	**26,738,670.60**	**25,080,790,000.00**	**25,080,790,000.00**	**15,966,382,753.52**	**39,223,635,000.00**	**-**	**-**
21030101	GRATUITY	-	10,000,000,000.00	10,000,000,000.00	8,097,063,799.64	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	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	-	-
21030104	CLEARANCE OF GRATUITY ARREARS	-	-	-	-	33,711,000.00	-	-
21030105	CLEARANCE OF PENSION ARREARS	-	-	-	-	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***	***286,380,584,000.00***	***-***	***-***
2202	**OVERHEAD COST**	***35,066,498,253.61***	***211,801,918,000.00***	***150,181,618,000.00***	***79,125,112,851.76***	***262,303,584,000.00***	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,922,010,962.68**	**21,588,200,000.00**	**20,893,138,000.00**	**6,468,379,573.91**	**23,483,386,000.00**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	682,469,037.28	5,324,952,000.00	5,217,390,000.00	1,366,729,773.74	5,150,376,000.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	688,014,370.20	7,453,587,000.00	6,868,087,000.00	2,461,882,972.05	7,723,225,000.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	90,314,000.00	2,226,736,000.00	2,244,736,000.00	350,428,726.40	3,021,580,000.00	-	-
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	7,588,205,000.00	-	-
220202	**UTILITIES - GENERAL**	**1,860,626,603.63**	**2,227,614,000.00**	**1,152,774,000.00**	**1,057,852,947.83**	**3,118,867,000.00**	**-**	**-**
22020201	ELECTRICITY CHARGES	1,796,107,068.63	1,867,114,000.00	750,224,000.00	738,669,405.93	2,368,818,000.00	-	-
22020202	TELEPHONE CHARGES	3,029,500.00	6,604,000.00	6,604,000.00	1,123,625.00	7,911,000.00	-	-
22020203	INTERNET ACCESS CHARGES	17,691,935.00	172,234,000.00	183,234,000.00	129,337,644.25	440,376,000.00	-	-
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	-	-
22020205	WATER RATES	2,093,250.00	11,770,000.00	11,770,000.00	847,000.00	13,120,000.00	-	-
22020206	SEWERAGE CHARGES	-	7,400,000.00	7,450,000.00	1,259,000.00	28,200,000.00	-	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,528,400.00	37,250,000.00	53,250,000.00	5,222,184.00	127,070,000.00	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,421,880,008.75**	**60,692,905,000.00**	**11,432,220,000.00**	**3,983,793,130.24**	**72,834,972,500.00**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	597,255,075.00	1,672,151,000.00	1,662,151,000.00	441,491,294.85	3,245,206,500.00	-	-
22020302	BOOKS	77,968,000.00	230,602,000.00	248,451,000.00	44,504,865.00	248,507,000.00	-	-
22020303	NEWSPAPERS	5,713,700.00	16,850,000.00	16,850,000.00	922,410.00	14,445,000.00	-	-
22020304	MAGAZINES & PERIODICALS	427.5	18,915,000.00	18,915,000.00	10,510,000.00	35,790,000.00	-	-
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	-	-
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	-	-
22020307	MEDICAL DRUGS SUPPLIES	59,755,570.00	2,841,600,000.00	2,866,600,000.00	244,979,461.14	3,084,600,000.00	-	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	85,000.00	85,000.00	4,085,000.00	15,000.00	10,350,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	109,455,700.00	382,565,000.00	473,565,000.00	36,795,200.00	418,723,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,197,446,775.00	1,545,120,000.00	1,655,120,000.00	35,538,156.25	1,132,652,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	155,860,800.00	2,949,737,000.00	2,979,737,000.00	1,431,111,125.00	4,708,421,000.00	-	-
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALL	-	31,689,204,000.00	-	1,449,745,250.00	40,745,381,000.00	-	-
22020313	DISASTER RELIEF MATERIALS AND SUPPLIES	-	499,330,000.00	-	-	300,000,000.00	-	-
22020314	MEDICAL LABORATORY SUPPLIES	-	-	150,000,000.00	-	501,500,000.00	-	-
22020316	FARM INPUTS SUPPLIES	-	10,250,000,000.00	-	-	12,020,000,000.00	-	-
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES, FUNGICID	22,942,300.00	7,273,000,000.00	2,000,000.00	105,000.00	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**	**10,143,869,000.00**	**-**	**-**
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	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	142,688,845.67	561,942,000.00	561,442,000.00	192,836,967.37	1,023,555,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	370,090,228.97	1,338,470,000.00	1,427,470,000.00	384,621,267.79	1,554,783,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	173,615,134.05	399,954,000.00	411,454,000.00	61,458,725.00	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	840,420,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	58,861,657.36	267,133,000.00	297,733,000.00	64,821,234.79	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	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	232,900.00	117,300,000.00	117,300,000.00	676,400.00	116,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,309,000.00	12,500,000.00	12,500,000.00	6,692,200.00	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	-	-
220205	**TRAINING - GENERAL**	**504,435,584.84**	**5,973,723,000.00**	**5,866,923,000.00**	**995,857,731.88**	**9,308,293,000.00**	**-**	**-**
22020501	LOCAL TRAINING	426,573,166.14	4,785,851,000.00	4,672,701,000.00	808,845,972.58	7,925,130,000.00	-	-
22020502	INTERNATIONAL TRAINING	77,862,418.70	1,187,872,000.00	1,194,222,000.00	187,011,759.30	1,383,163,000.00	-	-
220206	**OTHER SERVICES - GENERAL**	**8,282,156,583.62**	**40,737,996,000.00**	**48,654,796,000.00**	**33,840,211,955.13**	**41,731,570,000.00**	**-**	**-**
22020601	SECURITY SERVICES	383,772,433.19	7,211,963,000.00	6,468,373,000.00	4,474,296,938.28	18,492,443,000.00	-	-
22020602	OFFICE RENT	34,774,110.00	177,850,000.00	183,350,000.00	28,951,650.00	240,250,000.00	-	-
22020603	RESIDENTIAL RENT	620,000.00	261,328,000.00	256,328,000.00	1,790,000.00	339,644,000.00	-	-
22020604	SECURITY VOTE	7,484,167,309.08	32,819,000,000.00	41,588,500,000.00	29,307,820,616.85	22,274,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	378,822,731.35	267,855,000.00	158,245,000.00	27,352,750.00	385,233,000.00	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,325,640,738.38**	**2,360,852,000.00**	**3,489,086,000.00**	**1,974,109,962.41**	**5,193,590,000.00**	**-**	**-**
22020701	FINANCIAL CONSULTING	297,272,504.38	1,468,440,000.00	2,448,440,000.00	1,620,506,943.75	3,678,553,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	903,493,775.00	379,798,000.00	496,038,000.00	120,395,946.16	239,650,000.00	-	-
22020703	LEGAL SERVICES	104,522,000.00	113,077,000.00	123,071,000.00	52,009,500.00	274,588,000.00	-	-
22020704	ENGINEERING SERVICES	-	93,800,000.00	94,800,000.00	62,997,822.50	220,934,000.00	-	-
22020705	ARCHITECTURAL SERVICES	-	15,822,000.00	12,322,000.00	250,000.00	10,850,000.00	-	-
22020706	SURVEYING SERVICES	-	11,200,000.00	14,200,000.00	8,734,750.00	41,200,000.00	-	-

22020707	AGRICULTURAL CONSULTING	-	-	-	-	100,000,000.00	-	-
22020708	MEDICAL CONSULTING	1,152,450.00	28,715,000.00	50,715,000.00	-	127,815,000.00	-	-
22020709	OTHER CONSULTING GENERAL	19,200,009.00	250,000,000.00	249,500,000.00	109,215,000.00	500,000,000.00	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**4,100,481,898.63**	**8,600,975,000.00**	**9,624,509,000.00**	**4,660,341,201.27**	**13,330,649,000.00**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	2,542,818,019.61	2,622,453,000.00	3,489,219,000.00	2,043,518,803.55	4,427,823,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	602,207,772.14	248,644,000.00	251,644,000.00	49,610,329.00	205,723,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	955,456,106.88	5,729,878,000.00	5,883,646,000.00	2,567,212,068.72	8,697,103,000.00	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**2,181,204,605.61**	**86,271,000.00**	**115,201,000.00**	**108,929,136.25**	**352,186,000.00**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,479,294,605.61	59,771,000.00	88,701,000.00	108,929,136.25	73,412,000.00	-	-
22020902	INSURANCE PREMIUM	701,910,000.00	26,500,000.00	26,500,000.00	-	278,774,000.00	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,338,227,945.23**	**60,689,162,000.00**	**41,369,281,000.00**	**24,265,452,038.60**	**82,806,201,500.00**	**-**	**-**
22021001	REFRESHMENT & MEALS	682,123,204.39	1,765,832,000.00	1,594,084,000.00	730,541,349.76	2,466,355,500.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	1,437,243,293.46	12,762,739,000.00	12,586,190,000.00	2,943,439,312.21	15,585,676,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	724,807,028.00	1,338,535,000.00	1,442,035,000.00	714,452,355.58	1,293,060,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	1,039,135,535.00	1,491,449,000.00	1,526,449,000.00	686,408,238.00	2,144,881,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	30,071,453.00	40,033,000.00	40,033,000.00	2,006,926.00	43,038,000.00	-	-
22021007	WELFARE PACKAGES	5,738,631,950.53	20,767,898,000.00	22,163,079,000.00	18,249,918,213.57	34,368,034,000.00	-	-
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	-	-
22021009	SPORTING ACTIVITIES	1,573,000.00	11,300,000.00	11,300,000.00	530,000.00	65,305,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	290,000.00	2,800,000.00	10,800,000.00	55,000.00	10,300,000.00	-	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	129,389,800.00	641,605,000.00	645,110,000.00	408,682,191.00	1,862,206,000.00	-	-
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES	-	9,818,145,000.00	450,480,000.00	290,145,442.98	8,007,852,000.00	-	-
22021021	LOCAL SCHOLARSHIP SCHEME EXPENSES	-	-	-	-	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	844,794,000.00	-	-
22021023	CONTINGENCIES RESERVE	-	10,000,000,000.00	289,895,000.00	-	10,000,000,000.00	-	-
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	400,000.00	1,463,000,000.00	-	-	1,147,500,000.00	-	-
2203	***LOANS AND ADVANCES***	***2,249,211.00***	***13,250,000.00***	***13,250,000.00***	***4,774,000.00***	***7,000,000.00***	***-***	***-***
220301	**STAFF LOANS & ADVANCES**	**2,249,211.00**	**13,250,000.00**	**13,250,000.00**	**4,774,000.00**	**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	-	-
22030103	REFURBISHING ADVANCES	30,000.00	50,000.00	50,000.00	-		-	-
22030104	CORRESPONDENCE ADVANCES	-	-	-	-	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***	***4,070,000,000.00***	***-***	***-***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**203,159,284.78**	**3,393,380,000.00**	**2,393,380,000.00**	**1,444,971,250.00**	**4,070,000,000.00**	**-**	**-**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	-	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	203,159,284.78	3,283,380,000.00	2,283,380,000.00	1,344,971,250.00	4,000,000,000.00	-	-
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***	***-***	***-***
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
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	-	-
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**	**-**	**-**
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	-	-
220604	**DOMESTIC PRINCIPAI**	**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**	**-**	**-**
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	-	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	-	508,980,000.00	508,980,000.00	420,629,629.00	508,980,000.00	-	-
23	***CAPITAL EXPENDITURE***	***101,275,755,881.81***	***312,779,878,000.00***	***412,428,548,000.00***	***268,012,536,136.20***	***507,323,910,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
2301	***FIXED ASSETS PURCHASED***	***50,375,309,170.08***	***71,878,969,000.00***	***140,168,877,000.00***	***75,632,174,850.93***	***99,976,964,000.00***	***-***	***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**	**99,976,964,000.00**	**-**	**1,301,457,000.00**
23010101	PURCHASE / ACQUISITION OF LAND	1,778,641,083.74	3,930,000,000.00	3,580,000,000.00	2,400,000,000.00	3,479,800,000.00	-	-
23010102	PURCHASE OF OFFICE BUILDINGS	-	15,500,000.00	15,500,000.00	-	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	817,500,000.00	-	-
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	16,588,197,000.00	-	-
23010106	PURCHASE OF VANS	950,000,000.00	155,000,000.00	155,000,000.00	-	60,000,000.00	-	-
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	-	-
23010108	PURCHASE OF BUSES	9,315,776,036.11	2,044,500,000.00	7,279,500,000.00	2,120,519,396.48	3,764,390,000.00	-	-
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	10,545,838,000.00	-	-
23010113	PURCHASE OF COMPUTERS	1,834,732,283.70	842,538,000.00	1,519,138,000.00	39,366,150.00	2,866,620,000.00	-	-

23010114	PURCHASE OF COMPUTER PRINTERS	1,494,064,050.01	186,568,000.00	1,555,220,000.00	112,166,275.00	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	-	-
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	-	-
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	-	-
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	6,240,638,000.00	-	-
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	6,510,000.00	56,250,000.00	56,250,000.00	-	201,000,000.00	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	100,000,000.00	100,000,000.00	-	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	10,545,287,000.00	-	1,301,457,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	407,000,000.00	163,000,000.00	-	439,100,000.00	-	-
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	2,360,250,000.00	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,490,885,426.04	379,869,000.00	379,869,000.00	102,510,110.00	847,734,000.00	-	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	73,370,000.00	73,370,000.00	-	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	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	307,080,233.24	1,922,878,000.00	62,371,901,000.00	49,315,206,918.00	15,733,078,000.00	-	-
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	-	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	8,438,000.00	67,117,000.00	67,117,000.00	-	61,012,000.00	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	222,586,133.84	141,050,000.00	76,050,000.00	-	34,050,000.00	-	-
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	3,279,453,910.99	3,092,000,000.00	3,223,000,000.00	1,324,079,724.96	4,951,550,000.00	-	-
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	2,289,266,000.00	-	-
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	-	190,000,000.00	630,000,000.00	288,402,014.00	350,000,000.00	-	-
23010146	PURCHASE OF LIVESTOCK EQUIPMENT	-	900,000,000.00	900,000,000.00	-	2,098,047,000.00	-	-
23010147	PURCHASE OF LIVESTOCK ASSETS	-	1,240,000,000.00	1,240,000,000.00	-	870,000,000.00	-	-
2302	**CONSTRUCTION / PROVISION**	***34,946,566,908.80***	***166,009,265,000.00***	***169,797,303,000.00***	***126,370,404,341.74***	***298,001,344,000.00***	***150,000,000.00***	***3,390,362,000.00***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENE**	**34,946,566,908.80**	**166,009,265,000.00**	**169,797,303,000.00**	**126,370,404,341.74**	**298,001,344,000.00**	**150,000,000.00**	**3,390,362,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,629,086,475.19	12,907,228,000.00	23,094,228,000.00	17,030,739,297.55	15,544,824,000.00	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	12,590,250,786.38	10,934,484,000.00	13,334,484,000.00	16,914,798,011.71	5,757,971,000.00	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	7,084,712,000.00	5,956,949,000.00	6,474,072,978.80	10,139,142,000.00	-	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	531,832,791.51	7,678,000,000.00	8,328,000,000.00	7,164,912,059.00	37,543,328,000.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	786,412,650.00	4,313,625,000.00	2,841,625,000.00	90,402,244.07	9,836,900,000.00	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTR	1,761,175,557.00	26,364,175,000.00	17,346,925,000.00	2,708,564,473.76	17,186,500,000.00	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	78,548,338.20	13,300,565,000.00	12,874,833,000.00	25,370,841,563.60	40,090,590,000.00	-	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	693,970,000.00	713,970,000.00	-	5,939,550,000.00	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	30,946,980.00	415,187,000.00	415,187,000.00	4,695,000.00	582,900,000.00	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	103,600.00	576,675,000.00	772,675,000.00	235,000,000.00	8,246,175,000.00	-	2,619,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,662,495,398.31	33,969,247,000.00	33,516,188,000.00	32,906,712,493.81	50,490,134,000.00	-	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	105,650,000.00	105,650,000.00	30,905,000.00	250,000,000.00	-	220,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,796,690,177.98	35,449,605,000.00	39,925,447,000.00	15,785,877,941.08	63,402,530,000.00	150,000,000.00	550,862,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,351,297,749.72	42,190,000.00	42,190,000.00	-	21,500,000.00	-	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	50,000,000.00	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	220,529,094.74	1,000,000,000.00	1,000,000,000.00	761,539,845.55	3,000,000,000.00	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	6,384,536,834.70	1,587,000,000.00	1,587,000,000.00	212,772,734.05	7,417,236,000.00	-	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-	5,000,000.00	5,000,000.00	-	1,500,000,000.00	-	-
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	71,325,475.07	225,000,000.00	225,000,000.00	44,360,000.00	500,000,000.00	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,335,000.00	3,453,952,000.00	3,808,952,000.00	156,127,348.76	6,417,385,000.00	-	-
23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES	-	5,803,000,000.00	3,803,000,000.00	478,083,350.00	14,034,679,000.00	-	-
2303	**REHABILITATION / REPAIRS**	***7,312,966,047.53***	***36,024,242,000.00***	***29,949,761,000.00***	***21,642,555,638.02***	***71,854,381,000.00***	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENER**	**7,312,966,047.53**	**36,024,242,000.00**	**29,949,761,000.00**	**21,642,555,638.02**	**71,854,381,000.00**	**-**	**-**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	2,190,000,000.00	2,160,000,000.00	601,885,849.39	5,625,567,000.00	-	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	2,001,000,000.00	3,000,000.00	2,455,100.00	1,525,484,000.00	-	-
23030103	REHABILITATION / REPAIRS - HOUSING	-	1,000,000.00	1,000,000.00	-	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	7,993,500,000.00	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	225,012,045.53	9,003,893,000.00	7,809,600,000.00	-	16,691,100,000.00	-	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	94,459,130.02	3,605,010,000.00	3,605,010,000.00	2,986,923,801.97	14,439,500,000.00	-	-
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	-	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	50,000,000.00	121,650,000.00	221,650,000.00	34,372,328.58	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	-	-
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	10,000,000.00	195,000,000.00	175,000,000.00	-	570,000,000.00	-	-
23030113	REHABILITATION / REPAIRS - ROADS	-	3,956,188,000.00	-	-	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	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	330,150,591.13	222,050,000.00	222,050,000.00	-	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	3,769,860,000.00	-	-
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	5,000,000.00	5,000,000.00	-	206,250,000.00	-	-

23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	200,000,000.00	200,000,000.00	185,557,500.00	200,000,000.00	-	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	50,000,000.00	50,000,000.00	-	800,000,000.00	-	-
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	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	187,900.00	164,000,000.00	164,000,000.00	371,300.00	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	4,718,300,000.00	-	-
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	-	-	-	-	652,000,000.00	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	***93,275,700.00***	***18,025,605,000.00***	***11,160,605,000.00***	***1,054,892,670.27***	***9,694,990,000.00***	***5,602,259,000.00***	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**93,275,700.00**	**18,025,605,000.00**	**11,160,605,000.00**	**1,054,892,670.27**	**9,694,990,000.00**	**5,602,259,000.00**	**-**
23040101	TREE PLANTING	6,955,000.00	721,579,000.00	796,579,000.00	294,288,170.27	2,996,107,000.00	1,872,000,000.00	-
23040102	EROSION & FLOOD CONTROL	-	15,204,391,000.00	8,254,391,000.00	637,933,000.00	4,118,248,000.00	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	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	-
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	-
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	-	1,315,000,000.00	1,325,000,000.00	30,180,000.00	1,825,000,000.00	1,010,000,000.00	-
2305	**OTHER CAPITAL PROJECTS**	***8,547,638,055.40***	***20,841,797,000.00***	***61,352,002,000.00***	***43,312,508,635.24***	***27,796,231,000.00***	**-**	***6,846,086,000.00***
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**	**27,796,231,000.00**	**-**	**6,846,086,000.00**
23050101	RESEARCH AND DEVELOPMENT	634,992,263.78	3,195,627,000.00	4,300,627,000.00	3,046,388,279.35	1,729,556,000.00	-	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	-	-
23050103	MONITORING AND EVALUATION	1,488,769,632.50	6,993,496,000.00	27,892,899,000.00	22,295,336,813.49	10,660,726,000.00	-	6,132,656,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	4,752,250,703.37	3,506,427,000.00	5,650,393,000.00	3,796,192,404.00	6,253,369,000.00	-	-
23050130	HUMAN CAPITAL DEVELOPMENT	1,671,175,455.75	6,571,150,000.00	22,035,486,000.00	14,160,188,670.52	8,202,473,000.00	-	358,124,000.00

Borno State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***892,448,411,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
701	**GENERAL PUBLIC SERVICES**	**45,106,431,974.25**	**125,629,296,000.00**	**118,465,308,000.00**	**54,033,505,133.86**	**157,016,133,000.00**	**-**	**1,278,908,000.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND**	**31,076,993,089.93**	**61,554,835,000.00**	**63,768,019,000.00**	**35,615,960,054.83**	**79,689,205,000.00**	**-**	**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	57,361,536,000.00	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	12,325,251,811.92	17,485,737,000.00	20,198,921,000.00	9,766,802,102.79	22,327,669,000.00	-	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**	**56,052,741,000.00**	**-**	**1,068,908,000.00**
70131	GENERAL PERSONNEL SERVICES	486,074,754.06	3,119,706,000.00	3,171,006,000.00	1,260,715,692.88	5,481,928,000.00	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	270,426,543.72	7,182,500,000.00	7,052,503,000.00	1,295,145,310.11	9,541,197,000.00	-	1,068,908,000.00
70133	OTHER GENERAL SERVICES	2,521,831,171.50	32,697,644,000.00	20,987,539,000.00	6,760,308,825.32	41,029,616,000.00	-	-
7015	**R&D GENERAL PUBLIC SERVICES**	**-**	**-**	**-**	**-**	**300,000,000.00**	**-**	**-**
70151	R&D GENERAL PUBLIC SERVICES	-	-	-	-	300,000,000.00	-	-
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**219,444,855.13**	**970,611,000.00**	**970,611,000.00**	**82,589,107.09**	**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	924,187,000.00	-	-
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**	**-**	**-**
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	-	-
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFEI**	**-**	**100,000,000.00**	**100,000,000.00**	**100,000,000.00**	**50,000,000.00**	**-**	**-**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT	-	100,000,000.00	100,000,000.00	100,000,000.00	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**	**37,449,866,000.00**	**-**	**-**
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**	**-**	**-**
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	-	-
7033	**LAW COURTS**	**1,920,635,811.28**	**4,288,884,000.00**	**4,288,884,000.00**	**2,937,883,445.03**	**9,780,366,000.00**	**-**	**-**
70331	LAW COURTS	1,920,635,811.28	4,288,884,000.00	4,288,884,000.00	2,937,883,445.03	9,780,366,000.00	-	-
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**	**26,504,500,000.00**	**-**	**-**
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	26,504,500,000.00	-	-
704	**ECONOMIC AFFAIRS**	**32,562,762,017.09**	**124,950,398,000.00**	**125,415,405,000.00**	**90,460,171,071.05**	**187,204,049,000.00**	**10,000,000.00**	**3,069,500,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFA**	**629,880,389.30**	**10,044,177,000.00**	**7,041,177,000.00**	**1,498,461,975.30**	**4,540,998,000.00**	**-**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	629,880,389.30	10,044,177,000.00	7,041,177,000.00	1,498,461,975.30	4,540,998,000.00	-	-
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**	**43,487,348,000.00**	**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	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	2,877,493,000.00	-	-
70423	FISHING AND HUNTING	-	4,403,000,000.00	4,403,000,000.00	474,913,350.00	5,047,726,000.00	-	-
7043	**FUEL AND ENERGY**	**1,019,356,755.74**	**10,758,940,000.00**	**7,624,177,000.00**	**7,480,474,575.95**	**14,244,720,000.00**	**-**	**-**
70435	ELECTRICITY	1,019,356,755.74	10,758,940,000.00	7,624,177,000.00	7,480,474,575.95	14,244,720,000.00	-	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**-**	**1,191,272,000.00**	**1,093,772,000.00**	**38,128,274.96**	**702,446,000.00**	**-**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUEL	-	1,191,272,000.00	1,093,772,000.00	38,128,274.96	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**	**109,297,413,000.00**	**-**	**-**
70451	ROAD TRANSPORT	26,504,867,894.94	65,475,402,000.00	67,017,772,000.00	56,391,076,089.23	109,297,413,000.00	-	-
7046	**COMMUNICATION**	**-**	**3,915,847,000.00**	**3,910,847,000.00**	**330,029,919.25**	**5,408,424,000.00**	**-**	**-**

70461	COMMUNICATION	-	3,915,847,000.00	3,910,847,000.00	330,029,919.25	5,408,424,000.00	-	-
7047	**OTHER INDUSTRIES**	**481,169,111.65**	**7,709,396,000.00**	**7,716,296,000.00**	**1,359,200,999.89**	**9,522,700,000.00**	**-**	**-**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	197,875,520.52	1,535,605,000.00	1,542,505,000.00	336,079,044.26	8,306,221,000.00	-	-
70472	HOTELS AND RESTUARANTS	7,000,000.00	5,706,766,000.00	5,706,766,000.00	960,222,665.25	700,625,000.00	-	-
70473	TOURISM	276,293,591.13	200,000,000.00	200,000,000.00	-	50,000,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	267,025,000.00	267,025,000.00	62,899,290.38	465,854,000.00	-	-
705	**ENVIRONMENTAL PROTECTION**	**2,572,502,129.44**	**20,447,458,000.00**	**13,447,458,000.00**	**2,201,133,160.93**	**10,642,053,000.00**	**5,730,259,000.00**	**-**
7051	**WASTE MANAGEMENT**	**747,889,456.31**	**1,773,180,000.00**	**1,773,180,000.00**	**1,067,513,642.06**	**1,985,344,000.00**	**-**	**-**
70511	WASTE MANAGEMENT	747,889,456.31	1,773,180,000.00	1,773,180,000.00	1,067,513,642.06	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**	**8,656,709,000.00**	**5,730,259,000.00**	**-**
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	8,656,709,000.00	5,730,259,000.00	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**35,818,372,354.61**	**91,943,145,000.00**	**87,554,377,000.00**	**67,158,258,027.65**	**145,642,332,000.00**	**-**	**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**	**44,720,730,000.00**	**-**	**-**
70611	HOUSING DEVELOPMENT	10,711,768,461.21	35,350,901,000.00	42,859,156,000.00	24,754,960,744.54	44,720,730,000.00	-	-
7062	**COMMUNITY DEVELOPMENT**	**19,537,483,334.46**	**41,734,446,000.00**	**30,954,423,000.00**	**22,741,154,481.20**	**43,494,271,000.00**	**-**	**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	43,494,271,000.00	-	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**	**57,077,831,000.00**	**-**	**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	57,077,831,000.00	-	250,000,000.00
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**-**	**241,500,000.00**	**241,500,000.00**	**132,455,000.00**	**349,500,000.00**	**-**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	241,500,000.00	241,500,000.00	132,455,000.00	349,500,000.00	-	-
707	**HEALTH**	**26,646,724,073.35**	**90,105,832,000.00**	**72,609,760,000.00**	**17,709,872,328.30**	**130,751,836,000.00**	**-**	**6,419,997,000.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**-**	**2,499,675,000.00**	**2,499,675,000.00**	**-**	**2,423,325,000.00**	**-**	**-**
70711	PHARMACEUTICAL PRODUCTS	-	2,499,675,000.00	2,499,675,000.00	-	2,423,325,000.00	-	-
7073	**HOSPITAL SERVICES**	**6,396,723,353.07**	**48,057,721,000.00**	**30,463,150,000.00**	**10,654,408,384.96**	**72,986,075,000.00**	**-**	**-**
70731	GENERAL HOSPITAL SERVICES	4,901,241,718.38	24,833,145,000.00	24,883,145,000.00	7,404,971,464.43	36,554,532,000.00	-	-
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	-	-
7074	**PUBLIC HEALTH SERVICES**	**12,128,597,237.61**	**30,026,687,000.00**	**30,125,186,000.00**	**3,913,799,252.62**	**45,890,191,000.00**	**-**	**2,622,997,000.00**
70741	PUBLIC HEALTH SERVICES	12,128,597,237.61	30,026,687,000.00	30,125,186,000.00	3,913,799,252.62	45,890,191,000.00	-	2,622,997,000.00
7076	**HEALTH N.E.C.**	**8,121,403,482.67**	**9,521,749,000.00**	**9,521,749,000.00**	**3,141,664,690.72**	**9,452,245,000.00**	**-**	**3,797,000,000.00**
70761	HEALTH N.E.C.	8,121,403,482.67	9,521,749,000.00	9,521,749,000.00	3,141,664,690.72	9,452,245,000.00	-	3,797,000,000.00
708	**RECREATION, CULTURE AND RELIGION**	**7,891,716,027.46**	**23,091,711,000.00**	**25,614,546,000.00**	**12,987,439,041.03**	**25,742,370,000.00**	**-**	**-**
7081	**RECREATIONAL AND SPORTING SERVICES**	**152,611,349.88**	**158,697,000.00**	**158,697,000.00**	**134,279,771.25**	**241,219,000.00**	**-**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	152,611,349.88	158,697,000.00	158,697,000.00	134,279,771.25	241,219,000.00	-	-
7082	**CULTURAL SERVICES**	**97,717,596.46**	**320,100,000.00**	**320,100,000.00**	**667,321.17**	**331,000,000.00**	**-**	**-**
70821	CULTURAL SERVICES	97,717,596.46	320,100,000.00	320,100,000.00	667,321.17	331,000,000.00	-	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**2,631,616,432.82**	**13,420,950,000.00**	**11,225,950,000.00**	**4,744,344,745.75**	**10,447,902,000.00**	**-**	**-**
70831	BROADCASTING AND PUBLISHING SERVICES	2,631,616,432.82	13,420,950,000.00	11,225,950,000.00	4,744,344,745.75	10,447,902,000.00	-	-
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**5,009,770,648.30**	**9,187,864,000.00**	**13,905,699,000.00**	**8,108,147,202.86**	**14,718,249,000.00**	**-**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,009,770,648.30	9,187,864,000.00	13,905,699,000.00	8,108,147,202.86	14,718,249,000.00	-	-
7085	**R & D RECREATION, CULTURE AND RELIGION**	**-**	**4,100,000.00**	**4,100,000.00**	**-**	**4,000,000.00**	**-**	**-**
70851	R & D RECREATION, CULTURE AND RELIGION	-	4,100,000.00	4,100,000.00	-	4,000,000.00	-	-
709	**EDUCATION**	**19,487,027,375.85**	**60,230,945,000.00**	**60,416,677,000.00**	**46,784,017,715.70**	**121,055,981,000.00**	**12,000,000.00**	**100,000,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	**-**	**-**
70912	PRIMARY EDUCATION	98,290,228.06	6,449,020,000.00	6,449,020,000.00	708,603,981.80	10,984,341,000.00	-	-
7092	**SECONDARY EDUCATION**	**2,911,145,132.48**	**3,878,600,000.00**	**3,878,600,000.00**	**3,067,246,052.30**	**6,440,660,000.00**	**-**	**-**
70922	UPPER-SECONDARY EDUCATION	2,911,145,132.48	3,878,600,000.00	3,878,600,000.00	3,067,246,052.30	6,440,660,000.00	-	-
7094	**TERTIARY EDUCATION**	**4,937,941,630.31**	**28,478,728,000.00**	**28,456,728,000.00**	**11,726,159,252.39**	**34,672,111,000.00**	**-**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	2,171,884,522.48	9,082,849,000.00	9,060,849,000.00	2,864,035,392.23	9,831,545,000.00	-	-
70942	SECOND STAGE OF TERTIARY EDUCATION	2,766,057,107.83	19,395,879,000.00	19,395,879,000.00	8,862,123,860.16	24,840,566,000.00	-	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**170,052,354.70**	**1,733,841,000.00**	**1,745,841,000.00**	**639,472,872.41**	**2,453,727,000.00**	**-**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	170,052,354.70	1,733,841,000.00	1,745,841,000.00	639,472,872.41	2,453,727,000.00	-	-
7097	**R & D EDUCATION**	**41,449,757.97**	**60,826,000.00**	**60,826,000.00**	**47,001,167.75**	**71,126,000.00**	**-**	**-**
70971	R & D EDUCATION	41,449,757.97	60,826,000.00	60,826,000.00	47,001,167.75	71,126,000.00	-	-
7098	**EDUCATION N.E.C.**	**11,328,148,272.33**	**19,629,930,000.00**	**19,825,662,000.00**	**30,595,534,389.06**	**66,434,016,000.00**	**12,000,000.00**	**100,000,000.00**
70981	EDUCATION N.E.C	11,328,148,272.33	19,629,930,000.00	19,825,662,000.00	30,595,534,389.06	66,434,016,000.00	12,000,000.00	100,000,000.00
710	**SOCIAL PROTECTION**	**10,193,804,237.91**	**56,036,341,000.00**	**54,572,572,000.00**	**29,411,087,493.43**	**76,943,791,000.00**	**-**	**300,000,000.00**
7102	**OLD AGE**	**28,009,276.75**	**24,262,950,000.00**	**24,312,950,000.00**	**15,602,035,915.88**	**37,512,289,000.00**	**-**	**-**
71021	OLD AGE	28,009,276.75	24,262,950,000.00	24,312,950,000.00	15,602,035,915.88	37,512,289,000.00	-	-
7103	**SURVIVORS**	**900,000.00**	**1,001,060,000.00**	**1,001,060,000.00**	**400,836,979.00**	**2,001,056,000.00**	**-**	**-**
71031	SURVIVORS	900,000.00	1,001,060,000.00	1,001,060,000.00	400,836,979.00	2,001,056,000.00	-	-
7104	**FAMILY AND CHILDREN**	**196,484,368.94**	**9,619,059,000.00**	**9,619,059,000.00**	**3,035,032,574.81**	**8,323,146,000.00**	**-**	**300,000,000.00**
71041	FAMILY AND CHILDREN	196,484,368.94	9,619,059,000.00	9,619,059,000.00	3,035,032,574.81	8,323,146,000.00	-	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**	**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	6,929,000,000.00	-	-
7107	**SOCIAL EXCLUSSION N.E.C**	**-**	**7,366,200,000.00**	**2,366,200,000.00**	**1,449,745,250.00**	**12,987,200,000.00**	**-**	**-**
71071	SOCIAL EXCLUSION N.E.C.	-	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	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**	**9,191,100,000.00**	**-**	**-**
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	9,191,100,000.00	-	-

Borno State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***98,743,917,000.00***	**-**	**-**
701	**GENERAL PUBLIC SERVICES**	**7,767,904,619.57**	**7,281,525,000.00**	**7,281,525,000.00**	**2,776,465,378.21**	**5,768,693,000.00**	**-**	**-**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND**	**7,068,029,208.03**	**3,150,582,000.00**	**3,150,582,000.00**	**1,571,325,320.03**	**2,032,345,000.00**	**-**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	438,602,006.51	1,299,031,000.00	1,299,031,000.00	693,494,780.71	1,339,687,000.00	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	6,629,427,201.52	1,851,551,000.00	1,851,551,000.00	877,830,539.32	692,658,000.00	-	-
7013	**GENERAL SERVICES**	**691,614,159.29**	**4,093,235,000.00**	**4,093,235,000.00**	**1,201,033,111.93**	**3,664,091,000.00**	**-**	**-**
70131	GENERAL PERSONNEL SERVICES	230,623,453.47	1,301,235,000.00	1,301,235,000.00	368,910,290.57	882,136,000.00	-	-
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	-	-
70133	OTHER GENERAL SERVICES	456,935,566.31	2,771,000,000.00	2,771,000,000.00	819,654,821.36	2,756,955,000.00	-	-
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**8,261,252.25**	**37,708,000.00**	**37,708,000.00**	**4,106,946.25**	**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	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**	**2,823,138,000.00**	**-**	**-**
7033	**LAW COURTS**	**1,118,886,336.76**	**1,983,793,000.00**	**1,983,793,000.00**	**1,014,926,601.48**	**1,323,138,000.00**	**-**	**-**
70331	LAW COURTS	1,118,886,336.76	1,983,793,000.00	1,983,793,000.00	1,014,926,601.48	1,323,138,000.00	-	-
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**10,285,000.00**	**40,000,000.00**	**40,000,000.00**	**28,675,000.00**	**1,500,000,000.00**	**-**	**-**
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	1,500,000,000.00	-	-
704	**ECONOMIC AFFAIRS**	**1,465,335,577.89**	**2,126,789,000.00**	**2,126,789,000.00**	**1,321,003,035.52**	**2,449,436,000.00**	**-**	**-**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFA**	**111,788,971.97**	**188,357,000.00**	**188,357,000.00**	**123,103,513.64**	**149,355,000.00**	**-**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	111,788,971.97	188,357,000.00	188,357,000.00	123,103,513.64	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**	**-**	**-**
70421	AGRICULTURE	309,497,099.94	345,489,000.00	345,489,000.00	268,236,015.61	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	-	-
7043	**FUEL AND ENERGY**	**59,199,902.55**	**69,678,000.00**	**69,678,000.00**	**54,112,441.88**	**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	-	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**-**	**9,950,000.00**	**9,950,000.00**	**2,485,000.00**	**9,321,000.00**	**-**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUEL	-	9,950,000.00	9,950,000.00	2,485,000.00	9,321,000.00	-	-
7045	**TRANSPORT**	**604,669,462.02**	**1,085,399,000.00**	**1,085,399,000.00**	**731,850,377.92**	**1,337,022,000.00**	**-**	**-**
70451	ROAD TRANSPORT	604,669,462.02	1,085,399,000.00	1,085,399,000.00	731,850,377.92	1,337,022,000.00	-	-
7046	**COMMUNICATION**	**-**	**193,200,000.00**	**193,200,000.00**	**30,645,999.98**	**185,844,000.00**	**-**	**-**
70461	COMMUNICATION	-	193,200,000.00	193,200,000.00	30,645,999.98	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**	**-**	**-**
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	-	-
70472	HOTELS AND RESTUARANTS	7,000,000.00	12,731,000.00	12,731,000.00	8,705,304.00	86,265,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	12,000,000.00	12,000,000.00	4,830,000.00	12,000,000.00	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**694,768,048.29**	**842,632,000.00**	**842,632,000.00**	**648,926,141.29**	**1,050,879,000.00**	**-**	**-**
7061	**HOUSING DEVELOPMENT**	**272,252,807.08**	**309,183,000.00**	**309,183,000.00**	**188,955,651.98**	**214,822,000.00**	**-**	**-**
70611	HOUSING DEVELOPMENT	272,252,807.08	309,183,000.00	309,183,000.00	188,955,651.98	214,822,000.00	-	-
7062	**COMMUNITY DEVELOPMENT**	**19,298,433.47**	**62,843,000.00**	**62,843,000.00**	**24,312,634.93**	**157,125,000.00**	**-**	**-**
70621	COMMUNITY DEVELOPMENT	19,298,433.47	62,843,000.00	62,843,000.00	24,312,634.93	157,125,000.00	-	-
7063	**WATER SUPPLY**	**403,216,807.74**	**470,606,000.00**	**470,606,000.00**	**435,657,854.38**	**678,932,000.00**	**-**	**-**
70631	WATER SUPPLY	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	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**	**28,830,815,000.00**	**-**	**-**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**25,000,000.00**	**-**	**-**
70711	PHARMACEUTICAL PRODUCTS	-	15,000,000.00	15,000,000.00	-	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**	**-**	**-**
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	-	-
70732	SPECIALIZED HOSPITAL SERVICES	-	-	1,060,000,000.00	-	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**	**12,631,430,000.00**	**-**	**-**
70741	PUBLIC HEALTH SERVICES	11,024,748,769.00	6,357,669,000.00	6,357,669,000.00	693,265,706.22	12,631,430,000.00	-	-

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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
709	**EDUCATION**	**7,610,145,376.14**	**10,271,124,000.00**	**10,271,124,000.00**	**7,871,330,750.89**	**15,783,816,000.00**	**-**	**-**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**67,680,974.33**	**81,675,000.00**	**81,675,000.00**	**81,479,348.00**	**139,873,000.00**	**-**	**-**
70912	PRIMARY EDUCATION	67,680,974.33	81,675,000.00	81,675,000.00	81,479,348.00	139,873,000.00	-	-
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**	**-**	**-**
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	-	-
7094	**TERTIARY EDUCATION**	**4,367,533,233.12**	**6,592,216,000.00**	**6,592,216,000.00**	**4,458,154,341.59**	**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	-	-
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	-	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**142,581,781.22**	**140,574,000.00**	**140,574,000.00**	**127,397,810.51**	**869,637,000.00**	**-**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	142,581,781.22	140,574,000.00	140,574,000.00	127,397,810.51	869,637,000.00	-	-
7097	**R & D EDUCATION**	**40,705,357.97**	**46,826,000.00**	**46,826,000.00**	**33,466,274.00**	**45,930,000.00**	**-**	**-**
70971	R & D EDUCATION	40,705,357.97	46,826,000.00	46,826,000.00	33,466,274.00	45,930,000.00	-	-
7098	**EDUCATION N.E.C.**	**261,058,112.74**	**409,833,000.00**	**409,833,000.00**	**314,275,820.28**	**1,039,616,000.00**	**-**	**-**
70981	EDUCATION N.E.C	261,058,112.74	409,833,000.00	409,833,000.00	314,275,820.28	1,039,616,000.00	-	-
710	**SOCIAL PROTECTION**	**225,084,460.99**	**26,097,856,000.00**	**26,097,856,000.00**	**16,209,334,233.54**	**39,404,242,000.00**	**-**	**-**
7102	**OLD AGE**	**26,828,670.60**	**24,141,950,000.00**	**24,141,950,000.00**	**15,591,875,483.52**	**37,267,405,000.00**	**-**	**-**
71021	OLD AGE	26,828,670.60	24,141,950,000.00	24,141,950,000.00	15,591,875,483.52	37,267,405,000.00	-	-
7103	**SURVIVORS**	**900,000.00**	**1,001,060,000.00**	**1,001,060,000.00**	**400,836,979.00**	**2,001,056,000.00**	**-**	**-**
71031	SURVIVORS	900,000.00	1,001,060,000.00	1,001,060,000.00	400,836,979.00	2,001,056,000.00	-	-
7104	**FAMILY AND CHILDREN**	**41,570,390.94**	**76,318,000.00**	**76,318,000.00**	**39,325,735.52**	**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	-	-
7105	**UNEMPLOYMENT**	**149,964,333.64**	**794,328,000.00**	**794,328,000.00**	**141,144,943.50**	**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	-	-
7107	**SOCIAL EXCLUSSION N.E.C**	**-**	**16,200,000.00**	**16,200,000.00**	**-**	**3,600,000.00**	**-**	**-**
71071	SOCIAL EXCLUSION N.E.C.	-	16,200,000.00	16,200,000.00	-	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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - 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 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	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***	***266,380,584,000.00***	**-**	**-**
701	**GENERAL PUBLIC SERVICES**	**21,688,335,415.07**	**76,522,966,000.00**	**64,349,764,000.00**	**35,510,512,826.01**	**102,758,898,000.00**	**-**	**-**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND**	**19,778,484,448.66**	**45,142,503,000.00**	**46,036,103,000.00**	**29,024,892,141.21**	**60,910,873,000.00**	**-**	**-**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	17,830,168,538.26	37,494,567,000.00	36,994,567,000.00	24,701,622,577.73	49,783,903,000.00	-	-
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	11,126,970,000.00	-	-
7013	**GENERAL SERVICES**	**1,704,701,363.53**	**30,682,130,000.00**	**17,615,328,000.00**	**6,331,138,523.96**	**41,219,225,000.00**	**-**	**-**
70131	GENERAL PERSONNEL SERVICES	239,321,300.59	1,557,836,000.00	1,596,136,000.00	885,464,602.31	4,105,731,000.00	-	-
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	6,923,150,000.00	-	-
70133	OTHER GENERAL SERVICES	1,204,983,658.73	24,063,294,000.00	11,403,189,000.00	4,315,537,111.54	30,190,344,000.00	-	-
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**	**-**	**-**
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	-	-
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFE**	**-**	**100,000,000.00**	**100,000,000.00**	**100,000,000.00**	**50,000,000.00**	**-**	**-**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT	-	100,000,000.00	100,000,000.00	100,000,000.00	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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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	-	-
704	**ECONOMIC AFFAIRS**	**2,744,337,975.35**	**26,751,437,000.00**	**9,561,807,000.00**	**2,418,213,931.19**	**33,769,001,000.00**	**-**	**-**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFA**	**260,247,867.28**	**1,086,820,000.00**	**1,073,820,000.00**	**223,284,200.41**	**995,580,000.00**	**-**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	260,247,867.28	1,086,820,000.00	1,073,820,000.00	223,284,200.41	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**	**-**	**-**
70421	AGRICULTURE	38,159,423.45	15,338,635,000.00	588,635,000.00	167,492,992.34	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	-	-
7043	**FUEL AND ENERGY**	**1,941,210.94**	**232,550,000.00**	**232,550,000.00**	**2,736,709.72**	**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	-	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**-**	**176,322,000.00**	**166,322,000.00**	**10,573,274.96**	**160,000,000.00**	**-**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUEL	-	176,322,000.00	166,322,000.00	10,573,274.96	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**	**10,071,931,000.00**	**-**	**-**
70451	ROAD TRANSPORT	2,422,433,828.97	7,982,484,000.00	5,570,854,000.00	1,686,364,047.85	10,071,931,000.00	-	-
7046	**COMMUNICATION**	**-**	**638,306,000.00**	**638,306,000.00**	**215,185,919.27**	**638,000,000.00**	**-**	**-**
70461	COMMUNICATION	-	638,306,000.00	638,306,000.00	215,185,919.27	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**	**-**	**-**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	18,827,746.03	99,820,000.00	99,820,000.00	29,311,927.72	99,000,000.00	-	-
70472	HOTELS AND RESTUARANTS	-	9,035,000.00	9,035,000.00	-	80,000,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	76,025,000.00	76,025,000.00	2,116,529.76	276,000,000.00	-	-
705	**ENVIRONMENTAL PROTECTION**	**281,710,032.78**	**933,808,000.00**	**933,808,000.00**	**398,234,851.11**	**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**	**-**	**-**
70511	WASTE MANAGEMENT	235,291,808.90	523,808,000.00	523,808,000.00	288,860,069.46	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**	**-**	**-**
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	-	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,986,696,684.69**	**24,542,115,000.00**	**9,899,115,000.00**	**2,072,991,435.17**	**25,392,282,000.00**	**-**	**-**
7061	**HOUSING DEVELOPMENT**	**122,792,880.46**	**6,495,660,000.00**	**1,102,660,000.00**	**290,243,419.34**	**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	8,558,100,000.00	-	-
7062	**COMMUNITY DEVELOPMENT**	**31,431,363.33**	**11,369,038,000.00**	**5,369,038,000.00**	**303,064,342.60**	**10,333,942,000.00**	**-**	**-**
70621	COMMUNITY DEVELOPMENT	31,431,363.33	11,369,038,000.00	5,369,038,000.00	303,064,342.60	10,333,942,000.00	-	-
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**	**-**	**-**
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	-	-
707	**HEALTH**	**1,062,615,089.10**	**8,917,576,000.00**	**8,321,653,000.00**	**1,716,185,646.37**	**17,533,974,000.00**	**-**	**-**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**-**	**2,298,350,000.00**	**2,298,350,000.00**	**-**	**2,133,000,000.00**	**-**	**-**
70711	PHARMACEUTICAL PRODUCTS	-	2,298,350,000.00	2,298,350,000.00	-	2,133,000,000.00	-	-
7073	**HOSPITAL SERVICES**	**724,853,507.09**	**3,534,005,000.00**	**3,884,005,000.00**	**927,843,632.02**	**12,150,768,000.00**	**-**	**-**
70731	GENERAL HOSPITAL SERVICES	718,273,257.09	2,864,000,000.00	2,814,000,000.00	431,992,935.25	4,314,000,000.00	-	-
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	-	-
7074	**PUBLIC HEALTH SERVICES**	**89,181,516.64**	**1,547,921,000.00**	**601,998,000.00**	**328,405,564.32**	**1,713,206,000.00**	**-**	**-**
70741	PUBLIC HEALTH SERVICES	89,181,516.64	1,547,921,000.00	601,998,000.00	328,405,564.32	1,713,206,000.00	-	-
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**	**-**	**-**
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	-	-
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**	**14,354,620,000.00**	**-**	**-**
7081	**RECREATIONAL AND SPORTING SERVICES**	**397,066.50**	**2,600,000.00**	**2,600,000.00**	**622,083.93**	**3,642,000.00**	**-**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	397,066.50	2,600,000.00	2,600,000.00	622,083.93	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**	**-**	**-**
70821	CULTURAL SERVICES	357,435.21	6,000,000.00	6,000,000.00	467,177.67	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**	**-**	**-**
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	-	-
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**	**10,177,708,000.00**	**-**	**-**
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	10,177,708,000.00	-	-
7085	**R & D RECREATION, CULTURE AND RELIGION**	**-**	**700,000.00**	**700,000.00**	**-**	**600,000.00**	**-**	**-**
70851	R & D RECREATION, CULTURE AND RELIGION	-	700,000.00	700,000.00	-	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**	**25,466,882,000.00**	**-**	**-**
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**	**-**	**-**
70912	PRIMARY EDUCATION	26,715,653.73	679,700,000.00	679,700,000.00	233,936,256.83	659,700,000.00	-	-
7092	**SECONDARY EDUCATION**	**180,559,215.72**	**549,000,000.00**	**549,000,000.00**	**94,352,725.78**	**1,026,250,000.00**	**-**	**-**
70922	UPPER-SECONDARY EDUCATION	180,559,215.72	549,000,000.00	549,000,000.00	94,352,725.78	1,026,250,000.00	-	-
7094	**TERTIARY EDUCATION**	**413,938,377.66**	**12,910,167,000.00**	**3,542,502,000.00**	**804,607,989.76**	**16,807,136,000.00**	**-**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	169,991,522.82	1,650,878,000.00	1,650,878,000.00	319,824,996.57	2,166,096,000.00	-	-
70942	SECOND STAGE OF TERTIARY EDUCATION	243,946,854.84	11,259,289,000.00	1,891,624,000.00	484,782,993.19	14,641,040,000.00	-	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**3,779,158.48**	**310,617,000.00**	**310,617,000.00**	**22,367,476.44**	**530,000,000.00**	**-**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,779,158.48	310,617,000.00	310,617,000.00	22,367,476.44	530,000,000.00	-	-
7097	**R & D EDUCATION**	**744,400.00**	**4,000,000.00**	**4,000,000.00**	**3,534,893.75**	**5,196,000.00**	**-**	**-**
70971	R & D EDUCATION	744,400.00	4,000,000.00	4,000,000.00	3,534,893.75	5,196,000.00	-	-
7098	**EDUCATION N.E.C.**	**1,523,951,034.65**	**4,714,380,000.00**	**4,674,380,000.00**	**1,286,032,929.03**	**6,438,600,000.00**	**-**	**-**
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	6,438,600,000.00	-	-
710	**SOCIAL PROTECTION**	**2,059,288,907.55**	**28,016,746,000.00**	**5,498,866,000.00**	**5,531,397,259.91**	**34,836,291,000.00**	**-**	**-**
7102	**OLD AGE**	**1,180,606.15**	**55,000,000.00**	**55,000,000.00**	**10,160,432.36**	**115,000,000.00**	**-**	**-**
71021	OLD AGE	1,180,606.15	55,000,000.00	55,000,000.00	10,160,432.36	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**	**7,221,322,000.00**	**-**	**-**
71041	FAMILY AND CHILDREN	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	7,221,322,000.00	-	-
7105	**UNEMPLOYMENT**	**397,511,171.25**	**7,954,826,000.00**	**1,918,045,000.00**	**29,000,257.50**	**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	5,947,269,000.00	-	-
7107	**SOCIAL EXCLUSSION N.E.C**	**-**	**7,250,000,000.00**	**250,000,000.00**	**1,449,745,250.00**	**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	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**	**8,809,100,000.00**	**-**	**-**
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	8,809,100,000.00	-	-

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

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	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***	**-**	**-**
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**	**-**	**-**
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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***507,323,910,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
701	**GENERAL PUBLIC SERVICES**	**5,118,530,379.70**	**21,820,805,000.00**	**24,418,389,000.00**	**6,827,740,786.02**	**28,488,542,000.00**	**-**	**1,278,908,000.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND**	**4,230,479,433.24**	**13,261,750,000.00**	**14,581,334,000.00**	**5,019,742,593.60**	**16,745,987,000.00**	**-**	**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	6,237,946,000.00	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	3,747,508,700.00	7,986,250,000.00	9,305,834,000.00	4,565,702,000.00	10,508,041,000.00	-	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**	**11,169,425,000.00**	**-**	**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	494,061,000.00	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,975,000.00	2,100,500,000.00	2,415,500,000.00	152,540,500.00	2,593,047,000.00	-	1,068,908,000.00
70133	OTHER GENERAL SERVICES	859,911,946.46	5,863,350,000.00	6,813,350,000.00	1,625,116,892.42	8,082,317,000.00	-	-
7015	**R&D GENERAL PUBLIC SERVICES**	**-**	**-**	**-**	**-**	**300,000,000.00**	**-**	**-**
70151	R&D GENERAL PUBLIC SERVICES	-	-	-	-	300,000,000.00	-	-
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**	**-**	**-**
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	-	-
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**	**23,089,800,000.00**	**-**	**-**
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**	**-**	**-**
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	-	-
7033	**LAW COURTS**	**661,063,891.00**	**533,800,000.00**	**538,800,000.00**	**1,072,642,282.27**	**5,509,800,000.00**	**-**	**-**
70331	LAW COURTS	661,063,891.00	533,800,000.00	538,800,000.00	1,072,642,282.27	5,509,800,000.00	-	-
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**	**16,415,000,000.00**	**-**	**-**
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	16,415,000,000.00	-	-
704	**ECONOMIC AFFAIRS**	**28,353,088,463.85**	**96,072,172,000.00**	**113,726,809,000.00**	**86,720,954,104.34**	**150,985,612,000.00**	**10,000,000.00**	**3,069,500,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFA**	**257,843,550.05**	**8,769,000,000.00**	**5,779,000,000.00**	**1,152,074,261.25**	**3,396,063,000.00**	**-**	**-**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	257,843,550.05	8,769,000,000.00	5,779,000,000.00	1,152,074,261.25	3,396,063,000.00	-	-
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**	**21,918,726,000.00**	**10,000,000.00**	**3,069,500,000.00**
70421	AGRICULTURE	3,282,971,076.47	3,146,500,000.00	23,052,500,000.00	22,073,680,379.09	15,881,000,000.00	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	990,000,000.00	-	-
70423	FISHING AND HUNTING	-	4,403,000,000.00	4,403,000,000.00	474,913,350.00	5,047,726,000.00	-	-
7043	**FUEL AND ENERGY**	**958,215,642.25**	**10,456,712,000.00**	**7,321,949,000.00**	**7,423,625,424.35**	**13,859,908,000.00**	**-**	**-**
70435	ELECTRICITY	958,215,642.25	10,456,712,000.00	7,321,949,000.00	7,423,625,424.35	13,859,908,000.00	-	-
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**-**	**1,005,000,000.00**	**917,500,000.00**	**25,070,000.00**	**533,125,000.00**	**-**	**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUEL	-	1,005,000,000.00	917,500,000.00	25,070,000.00	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**	**97,888,460,000.00**	**-**	**-**
70451	ROAD TRANSPORT	23,477,764,603.95	56,407,519,000.00	60,361,519,000.00	53,972,861,663.46	97,888,460,000.00	-	-
7046	**COMMUNICATION**	**-**	**3,084,341,000.00**	**3,079,341,000.00**	**84,198,000.00**	**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	-	-
7047	**OTHER INDUSTRIES**	**376,293,591.13**	**7,335,100,000.00**	**7,342,000,000.00**	**1,220,242,855.92**	**8,804,750,000.00**	**-**	**-**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	100,000,000.00	1,271,100,000.00	1,278,000,000.00	212,772,734.05	8,042,536,000.00	-	-
70472	HOTELS AND RESTUARANTS	-	5,685,000,000.00	5,685,000,000.00	951,517,361.25	534,360,000.00	-	-
70473	TOURISM	276,293,591.13	200,000,000.00	200,000,000.00	-	50,000,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	179,000,000.00	179,000,000.00	55,952,760.62	177,854,000.00	-	-
705	**ENVIRONMENTAL PROTECTION**	**1,567,245,800.00**	**18,242,081,000.00**	**11,242,081,000.00**	**807,639,500.00**	**8,450,512,000.00**	**5,730,259,000.00**	**-**
7051	**WASTE MANAGEMENT**	**-**	**211,690,000.00**	**211,690,000.00**	**-**	**199,000,000.00**	**-**	**-**
70511	WASTE MANAGEMENT	-	211,690,000.00	211,690,000.00	-	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**	**8,251,512,000.00**	**5,730,259,000.00**	**-**

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	8,251,512,000.00	5,730,259,000.00	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**33,136,907,621.63**	**66,558,398,000.00**	**76,812,630,000.00**	**64,436,340,451.19**	**119,199,171,000.00**	**-**	**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**	**35,947,808,000.00**	**-**	**-**
70611	HOUSING DEVELOPMENT	10,316,722,773.67	28,546,058,000.00	41,447,313,000.00	24,275,761,673.22	35,947,808,000.00	-	-
7062	**COMMUNITY DEVELOPMENT**	**19,486,753,537.66**	**30,302,565,000.00**	**25,522,542,000.00**	**22,413,777,503.67**	**33,003,204,000.00**	**-**	**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	33,003,204,000.00	-	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**	**49,898,659,000.00**	**-**	**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	49,898,659,000.00	-	250,000,000.00
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**-**	**241,500,000.00**	**241,500,000.00**	**132,455,000.00**	**349,500,000.00**	**-**	**-**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	241,500,000.00	241,500,000.00	132,455,000.00	349,500,000.00	-	-
707	**HEALTH**	**9,770,719,238.74**	**64,606,986,000.00**	**46,646,837,000.00**	**8,993,969,360.36**	**84,387,047,000.00**	**-**	**6,419,997,000.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**-**	**186,325,000.00**	**186,325,000.00**	**-**	**265,325,000.00**	**-**	**-**
70711	PHARMACEUTICAL PRODUCTS	-	186,325,000.00	186,325,000.00	-	265,325,000.00	-	-
7073	**HOSPITAL SERVICES**	**1,489,276,384.69**	**35,018,864,000.00**	**16,014,293,000.00**	**3,964,647,605.34**	**45,468,667,000.00**	**-**	**-**
70731	GENERAL HOSPITAL SERVICES	375,000.00	12,464,293,000.00	12,564,293,000.00	1,211,061,381.58	21,235,707,000.00	-	-
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	-	-
7074	**PUBLIC HEALTH SERVICES**	**1,014,666,951.97**	**22,121,097,000.00**	**23,165,519,000.00**	**2,892,127,982.08**	**31,545,555,000.00**	**-**	**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	31,545,555,000.00	-	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**	**7,107,500,000.00**	**-**	**3,797,000,000.00**
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	7,107,500,000.00	-	3,797,000,000.00
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**	**-**	**-**
7081	**RECREATIONAL AND SPORTING SERVICES**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**-**
70811	RECREATIONAL AND SPORTING SERVICES	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
7082	**CULTURAL SERVICES**	**97,360,161.25**	**314,100,000.00**	**314,100,000.00**	**200,143.50**	**325,000,000.00**	**-**	**-**
70821	CULTURAL SERVICES	97,360,161.25	314,100,000.00	314,100,000.00	200,143.50	325,000,000.00	-	-
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,146,749,924.45**	**5,985,500,000.00**	**5,225,500,000.00**	**287,811,437.32**	**5,614,620,000.00**	**-**	**-**
70831	BROADCASTING AND PUBLISHING SERVICES	1,146,749,924.45	5,985,500,000.00	5,225,500,000.00	287,811,437.32	5,614,620,000.00	-	-
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**2,962,315,783.00**	**1,625,000,000.00**	**6,495,835,000.00**	**5,045,527,500.00**	**4,261,665,000.00**	**-**	**-**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,962,315,783.00	1,625,000,000.00	6,495,835,000.00	5,045,527,500.00	4,261,665,000.00	-	-
7085	**R & D RECREATION, CULTURE AND RELIGION**	**-**	**3,400,000.00**	**3,400,000.00**	**-**	**3,400,000.00**	**-**	**-**
70851	R & D RECREATION, CULTURE AND RELIGION	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
709	**EDUCATION**	**9,727,194,159.47**	**30,791,957,000.00**	**40,385,354,000.00**	**36,467,854,693.22**	**79,805,283,000.00**	**12,000,000.00**	**100,000,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**3,893,600.00**	**5,687,645,000.00**	**5,687,645,000.00**	**393,188,376.97**	**10,184,768,000.00**	**-**	**-**
70912	PRIMARY EDUCATION	3,893,600.00	5,687,645,000.00	5,687,645,000.00	393,188,376.97	10,184,768,000.00	-	-
7092	**SECONDARY EDUCATION**	**-**	**329,600,000.00**	**329,600,000.00**	**116,336,170.00**	**407,600,000.00**	**-**	**-**
70922	UPPER-SECONDARY EDUCATION	-	329,600,000.00	329,600,000.00	116,336,170.00	407,600,000.00	-	-
7094	**TERTIARY EDUCATION**	**156,470,019.53**	**8,976,345,000.00**	**18,322,010,000.00**	**6,463,396,921.04**	**9,183,025,000.00**	**-**	**-**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,902,900.00	5,171,845,000.00	5,149,845,000.00	587,177,652.00	4,577,525,000.00	-	-
70942	SECOND STAGE OF TERTIARY EDUCATION	151,567,119.53	3,804,500,000.00	13,172,165,000.00	5,876,219,269.04	4,605,500,000.00	-	-
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**23,691,415.00**	**1,282,650,000.00**	**1,294,650,000.00**	**489,707,585.46**	**1,054,090,000.00**	**-**	**-**
70951	EDUCATION NOT DEFINABLE BY LEVEL	23,691,415.00	1,282,650,000.00	1,294,650,000.00	489,707,585.46	1,054,090,000.00	-	-
7097	**R & D EDUCATION**	**-**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**20,000,000.00**	**-**	**-**
70971	R & D EDUCATION	-	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	-	-
7098	**EDUCATION N.E.C.**	**9,543,139,124.94**	**14,505,717,000.00**	**14,741,449,000.00**	**28,995,225,639.75**	**58,955,800,000.00**	**12,000,000.00**	**100,000,000.00**
70981	EDUCATION N.E.C	9,543,139,124.94	14,505,717,000.00	14,741,449,000.00	28,995,225,639.75	58,955,800,000.00	12,000,000.00	100,000,000.00
710	**SOCIAL PROTECTION**	**7,909,430,869.37**	**1,921,739,000.00**	**22,975,850,000.00**	**7,670,355,999.98**	**2,703,258,000.00**	**-**	**300,000,000.00**
7102	**OLD AGE**	**-**	**66,000,000.00**	**116,000,000.00**	**-**	**129,884,000.00**	**-**	**-**
71021	OLD AGE	-	66,000,000.00	116,000,000.00	-	129,884,000.00	-	-
7104	**FAMILY AND CHILDREN**	**-**	**608,850,000.00**	**8,076,850,000.00**	**2,896,678,145.24**	**1,049,550,000.00**	**-**	**300,000,000.00**
71041	FAMILY AND CHILDREN	-	608,850,000.00	8,076,850,000.00	2,896,678,145.24	1,049,550,000.00	-	300,000,000.00
7105	**UNEMPLOYMENT**	**4,309,430,869.37**	**733,219,000.00**	**6,770,000,000.00**	**4,684,997,621.99**	**964,824,000.00**	**-**	**-**
71051	UNEMPLOYMENT	4,309,430,869.37	733,219,000.00	6,770,000,000.00	4,684,997,621.99	964,824,000.00	-	-
7107	**SOCIAL EXCLUSSION N.E.C**	**-**	**100,000,000.00**	**2,100,000,000.00**	**-**	**240,000,000.00**	**-**	**-**
71071	SOCIAL EXCLUSION N.E.C.	-	100,000,000.00	2,100,000,000.00	-	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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**892,448,411,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
2081	**NORTHERN SENATORIAL DISTRICT**	**34,017,800.00**	**22,194,945,000.00**	**20,094,945,000.00**	**22,124,983,341.12**	**52,971,762,000.00**	**-**	**3,797,000,000.00**
20810100	ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-

20810900	GUBIO	-	3,123,685,000.00	3,023,685,000.00	1,900,000,000.00	6,321,000,000.00	-	-
20811000	GUZAMALA	-	-	-	-	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	-	-
20811700	KUKAWA	-	12,986,000,000.00	10,986,000,000.00	3,170,000.00	34,978,000,000.00	-	3,797,000,000.00
20812000	MAGUMERI	-	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	-	-	-
20812200	MARTE	-	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	-	-
20812400	MONGUNO	-	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	4,700,000,000.00	-	-
20812600	NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	-	1,000,000,000.00	-	-
2082	**CENTRAL SENATORIAL DISTRICT**	**73,624,357,405.11**	**221,479,282,000.00**	**214,789,743,000.00**	**106,464,383,782.85**	**349,919,905,500.00**	**162,000,000.00**	**4,315,832,000.00**
20820300	BAMA	10,984,200.00	1,782,600,000.00	1,782,600,000.00	11,238,800.00	21,473,000,000.00	-	-
20820800	DIKWA	4,290,000.00	5,350,925,000.00	5,050,925,000.00	-	2,406,000,000.00	-	-
20821300	JERE	24,652,946,917.26	44,559,951,000.00	50,773,016,000.00	34,686,312,827.19	58,563,250,000.00	150,000,000.00	3,172,997,000.00
20821600	KONDUGA	1,495,481,634.69	35,427,357,000.00	19,282,786,000.00	5,973,463,135.65	53,579,622,000.00	-	-
20821900	MAFA	150,771,399.84	8,860,478,000.00	5,860,433,000.00	2,000,000,000.00	15,853,232,000.00	-	100,000,000.00
20822100	MAIDUGURI METRO	47,296,883,253.32	124,174,971,000.00	129,966,983,000.00	62,965,628,709.71	194,414,916,500.00	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	3,629,885,000.00	-	-
2083	**SOUTHERN SENATORIAL DISTRICT**	**1,550,837,657.00**	**35,526,582,000.00**	**34,623,991,000.00**	**30,365,121,542.34**	**30,712,534,000.00**	**-**	**-**
20830200	ASKIRA UBA	-	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	-	-
20830400	BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	2,500,000,000.00	-	-
20830500	BIU	180,837,100.00	26,405,076,000.00	25,382,017,000.00	27,265,736,630.00	22,669,526,000.00	-	-
20830600	CHIBOK	-	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	-	-
20831100	GWOZA	-	1,516,996,000.00	1,516,996,000.00	1,483,000,339.95	1,938,498,000.00	-	-
20832700	SHANI	-	-	-	-	800,000,000.00	-	-
2084	**Others**	**107,925,167,418.58**	**336,657,141,000.00**	**386,849,271,000.00**	**237,180,756,247.78**	**458,844,209,500.00**	**5,590,259,000.00**	**3,425,073,000.00**
20842800	State wide	107,925,167,418.58	336,657,141,000.00	386,849,271,000.00	237,180,756,247.78	458,844,209,500.00	5,590,259,000.00	3,425,073,000.00

Borno State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**98,743,917,000.00**	**-**	**-**
2082	**CENTRAL SENATORIAL DISTRICT**	**-**	**-**	**1,060,000,000.00**	**-**	**4,361,815,000.00**	**-**	**-**
20821600	KONDUGA	-	-	1,060,000,000.00	-	4,361,815,000.00	-	-
2084	**Others**	**36,055,056,089.58**	**67,865,524,000.00**	**67,865,524,000.00**	**38,629,064,532.51**	**94,382,102,000.00**	**-**	**-**
20842800	State wide	36,055,056,089.58	67,865,524,000.00	67,865,524,000.00	38,629,064,532.51	94,382,102,000.00	-	-

Borno State Government 2026 Approved Budget - 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 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**	**266,380,584,000.00**	**-**	**-**
2082	**CENTRAL SENATORIAL DISTRICT**	**1,502,178,257.04**	**35,818,076,000.00**	**9,488,076,000.00**	**5,518,843,020.23**	**55,080,796,000.00**	**-**	**-**
20821300	JERE	241,999,297.50	11,401,600,000.00	1,194,600,000.00	1,553,019,598.32	16,364,000,000.00	-	-
20821600	KONDUGA	6,580,250.00	670,005,000.00	1,070,005,000.00	495,850,696.77	7,836,768,000.00	-	-
20822100	MAIDUGURI METRO	1,253,598,709.54	23,746,471,000.00	7,223,471,000.00	3,469,972,725.14	30,880,028,000.00	-	-
2084	**Others**	**33,769,728,492.35**	**179,390,472,000.00**	**143,100,172,000.00**	**75,056,015,081.53**	**211,299,788,000.00**	**-**	**-**
20842800	State wide	33,769,728,492.35	179,390,472,000.00	143,100,172,000.00	75,056,015,081.53	211,299,788,000.00	-	-

Borno State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**-**	**-**
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**	**-**	**-**
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	-	-

Borno State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**507,323,910,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
2081	**NORTHERN SENATORIAL DISTRICT**	**34,017,800.00**	**22,194,945,000.00**	**20,094,945,000.00**	**22,124,983,341.12**	**52,971,762,000.00**	**-**	**3,797,000,000.00**
20810100	ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-
20810900	GUBIO	-	3,123,685,000.00	3,023,685,000.00	1,900,000,000.00	6,321,000,000.00	-	-
20811000	GUZAMALA	-	-	-	-	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	-	-
20811700	KUKAWA	-	12,986,000,000.00	10,986,000,000.00	3,170,000.00	34,978,000,000.00	-	3,797,000,000.00
20812000	MAGUMERI	-	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	-	-	-

20812200	MARTE	-	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	-	-
20812400	MONGUNO	-	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	4,700,000,000.00	-	-
20812600	NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	-	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**	**290,477,294,500.00**	**162,000,000.00**	**4,315,832,000.00**
20820300	BAMA	10,984,200.00	1,782,600,000.00	1,782,600,000.00	11,238,800.00	21,473,000,000.00	-	-
20820800	DIKWA	4,290,000.00	5,350,925,000.00	5,050,925,000.00	-	2,406,000,000.00	-	-
20821300	JERE	24,410,947,619.76	33,158,351,000.00	49,578,416,000.00	33,133,293,228.87	42,199,250,000.00	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	41,381,039,000.00	-	-
20821900	MAFA	150,771,399.84	8,860,478,000.00	5,860,433,000.00	2,000,000,000.00	15,853,232,000.00	-	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	163,534,888,500.00	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	3,629,885,000.00	-	-
2083	**SOUTHERN SENATORIAL DISTRICT**	**1,550,837,657.00**	**35,526,582,000.00**	**34,623,991,000.00**	**30,365,121,542.34**	**30,712,534,000.00**	**-**	**-**
20830200	ASKIRA UBA	-	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	-	-
20830400	BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	2,500,000,000.00	-	-
20830500	BIU	180,837,100.00	26,405,076,000.00	25,382,017,000.00	27,265,736,630.00	22,669,526,000.00	-	-
20830600	CHIBOK	-	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	-	-
20831100	GWOZA	-	1,516,996,000.00	1,516,996,000.00	1,483,000,339.95	1,938,498,000.00	-	-
20832700	SHANI	-	-	-	-	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**	**133,162,319,500.00**	**5,590,259,000.00**	**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	133,162,319,500.00	5,590,259,000.00	3,425,073,000.00

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***892,448,411,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
01	**Agriculture**	**5,453,828,336.41**	**28,431,124,000.00**	**34,431,124,000.00**	**23,089,001,960.49**	**63,556,187,000.00**	**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**	**-**	**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	-	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**	**-**	**-**
010302	Intensive crop and vegetable production (irrigation, crop diversif	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	-
0105	**Enhancement of fisheries resources development (aquac**	**-**	**7,903,000,000.00**	**5,903,000,000.00**	**478,083,350.00**	**16,847,726,000.00**	**-**	**-**
010501	Commercial aquaculture development (fish production, feed mills	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	16,847,726,000.00	-	-
0107	**Promotion of enabling environment for increased agricu**	**4,312,447.22**	**97,000,000.00**	**123,000,000.00**	**15,525,000.00**	**100,000,000.00**	**10,000,000.00**	**-**
010704	Adaptive research, unified and all-inclusive extension services de	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	10,000,000.00	-
0110	**Agriculture Sector Expenditures Not Elsewhere Classifie**	**643,955,309.94**	**16,442,124,000.00**	**1,692,124,000.00**	**519,109,799.40**	**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	-	-
02	**Societal Re-orientation**	**5,336,680,916.42**	**34,123,365,000.00**	**32,009,177,000.00**	**10,491,657,653.35**	**39,478,941,000.00**	**-**	**1,307,908,000.00**
0210	**Societal Re-orientation - General**	**5,336,680,916.42**	**34,123,365,000.00**	**32,009,177,000.00**	**10,491,657,653.35**	**39,478,941,000.00**	**-**	**1,307,908,000.00**
021001	Societal Re-orientation - General	5,336,680,916.42	34,123,365,000.00	32,009,177,000.00	10,491,657,653.35	39,478,941,000.00	-	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**	**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**	**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	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**	**131,899,586,000.00**	**-**	**6,419,997,000.00**
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**	**47,446,532,000.00**	**-**	**3,797,000,000.00**
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	47,446,532,000.00	-	3,797,000,000.00
0403	**Enhancement of the delivery of Essential Package of Hea**	**2,858,901,941.69**	**46,738,493,000.00**	**27,633,922,000.00**	**4,830,298,550.86**	**36,125,957,000.00**	**-**	**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	36,125,957,000.00	-	2,622,997,000.00
0404	**Provision of the right number and right skill mix of comp**	**-**	**715,500,000.00**	**715,500,000.00**	**101,043,700.00**	**2,620,000,000.00**	**-**	**-**
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,620,000,000.00	-	-
0409	**Provision of universal health coverage and financial risk**	**398,854,906.44**	**351,825,000.00**	**1,396,247,000.00**	**815,415,654.98**	**1,432,458,000.00**	**-**	**-**
040902	Mobilising employers' contributions to the State Social Health Ins	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	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**	**44,274,639,000.00**	**-**	**-**
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	44,274,639,000.00	-	-
05	**Education**	**19,501,274,934.59**	**74,713,670,000.00**	**74,713,670,000.00**	**51,145,850,965.55**	**135,173,668,000.00**	**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**	**81,410,505,000.00**	**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	62,255,150,000.00	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	19,155,355,000.00	-	-
0503	**Equity and inclusiveness in the provision of educational**	**28,430,500.00**	**14,671,610,000.00**	**14,671,610,000.00**	**3,738,359,596.75**	**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	-	-
050304	Second chance education	-	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**	**40,168,692,000.00**	**-**	**-**
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	40,168,692,000.00	-	-
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**	**104,943,299,000.00**	**-**	**-**

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**	**104,943,299,000.00**	**-**	**-**
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	104,943,299,000.00	-	-
07	**Gender**	**3,708,219,711.94**	**9,677,109,000.00**	**9,677,109,000.00**	**3,035,032,574.81**	**8,384,098,000.00**	**-**	**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**	**8,384,098,000.00**	**-**	**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	8,384,098,000.00	-	300,000,000.00
08	**Youth**	**351,585,682.51**	**1,651,325,000.00**	**1,651,325,000.00**	**413,213,967.58**	**1,576,826,000.00**	**-**	**-**
0810	**Youth - General**	**351,585,682.51**	**1,651,325,000.00**	**1,651,325,000.00**	**413,213,967.58**	**1,576,826,000.00**	**-**	**-**
081001	Youth - General	351,585,682.51	1,651,325,000.00	1,651,325,000.00	413,213,967.58	1,576,826,000.00	-	-
09	**Environmental Improvement**	**3,063,318,976.24**	**22,426,848,000.00**	**15,426,848,000.00**	**2,496,228,868.91**	**12,115,793,000.00**	**5,730,259,000.00**	**-**
0910	**Environmental Improvement - General**	**3,063,318,976.24**	**22,426,848,000.00**	**15,426,848,000.00**	**2,496,228,868.91**	**12,115,793,000.00**	**5,730,259,000.00**	**-**
091001	Environmental Improvement - General	3,063,318,976.24	22,426,848,000.00	15,426,848,000.00	2,496,228,868.91	12,115,793,000.00	5,730,259,000.00	-
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**	**-**	**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**	**-**	**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	-	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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**14,378,721,000.00**	**-**	**-**
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**	**14,378,721,000.00**	**-**	**-**
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	14,378,721,000.00	-	-
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**	**315,235,268,000.00**	**-**	**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**	**315,235,268,000.00**	**-**	**210,000,000.00**
131001	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	315,235,268,000.00	-	210,000,000.00
15	**Rail**	**13,245,419,242.74**	**13,928,063,000.00**	**13,048,531,000.00**	**11,516,978,009.79**	**19,353,479,000.00**	**-**	**-**
1510	**Rail - General**	**13,245,419,242.74**	**13,928,063,000.00**	**13,048,531,000.00**	**11,516,978,009.79**	**19,353,479,000.00**	**-**	**-**
151001	Rail - General	13,245,419,242.74	13,928,063,000.00	13,048,531,000.00	11,516,978,009.79	19,353,479,000.00	-	-
16	**Water Ways**	**9,389,911.21**	**22,880,000.00**	**22,880,000.00**	**11,673,480.00**	**15,884,000.00**	**-**	**-**
1610	**Water Ways - General**	**9,389,911.21**	**22,880,000.00**	**22,880,000.00**	**11,673,480.00**	**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	-	-

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***98,743,917,000.00***	**-**	**-**
01	**Agriculture**	**603,629,466.86**	**375,489,000.00**	**375,489,000.00**	**271,276,015.61**	**393,882,000.00**	**-**	**-**
0110	**Agriculture Sector Expenditures Not Elsewhere Classifie**	**603,629,466.86**	**375,489,000.00**	**375,489,000.00**	**271,276,015.61**	**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	-	-
02	**Societal Re-orientation**	**110,497,576.83**	**263,712,000.00**	**263,712,000.00**	**85,407,483.31**	**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**	**-**	**-**
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	-	-
04	**Health**	**5,557,689,744.54**	**14,581,270,000.00**	**16,641,270,000.00**	**6,949,246,119.27**	**24,830,815,000.00**	**-**	**-**
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**	**24,830,815,000.00**	**-**	**-**
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	24,830,815,000.00	-	-
05	**Education**	**7,610,145,376.14**	**10,464,324,000.00**	**10,464,324,000.00**	**7,901,976,750.87**	**15,969,660,000.00**	**-**	**-**
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**	**15,969,660,000.00**	**-**	**-**
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	15,969,660,000.00	-	-
06	**Housing and Urban Development**	**449,414,135.85**	**722,880,000.00**	**722,880,000.00**	**519,812,408.89**	**1,012,871,000.00**	**-**	**-**
0610	**Housing and Urban Development - General**	**449,414,135.85**	**722,880,000.00**	**722,880,000.00**	**519,812,408.89**	**1,012,871,000.00**	**-**	**-**
061001	Housing and Urban Development - General	449,414,135.85	722,880,000.00	722,880,000.00	519,812,408.89	1,012,871,000.00	-	-
07	**Gender**	**41,570,390.94**	**76,318,000.00**	**76,318,000.00**	**39,325,735.52**	**52,274,000.00**	**-**	**-**
0710	**Gender - General**	**41,570,390.94**	**76,318,000.00**	**76,318,000.00**	**39,325,735.52**	**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	-	-
08	**Youth**	**302,178,617.02**	**956,625,000.00**	**956,625,000.00**	**274,802,630.82**	**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**	**-**	**-**
081001	Youth - General	302,178,617.02	956,625,000.00	956,625,000.00	274,802,630.82	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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**

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	-	-
12	**Growing the Private Sector**	**402,531,155.14**	**854,836,000.00**	**854,836,000.00**	**482,251,470.90**	**1,030,217,000.00**	**-**	**-**
1210	**Growing the Private Sector - General**	**402,531,155.14**	**854,836,000.00**	**854,836,000.00**	**482,251,470.90**	**1,030,217,000.00**	**-**	**-**
121001	Growing the Private Sector - General	402,531,155.14	854,836,000.00	854,836,000.00	482,251,470.90	1,030,217,000.00	-	-
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**	**52,149,258,000.00**	**-**	**-**
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**	**52,149,258,000.00**	**-**	**-**
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	52,149,258,000.00	-	-
15	**Rail**	**45,908,628.77**	**50,000,000.00**	**50,000,000.00**	**37,527,330.00**	**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**	**-**	**-**
151001	Rail - General	45,908,628.77	50,000,000.00	50,000,000.00	37,527,330.00	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**	**-**	**-**
1610	**Water Ways - General**	**9,389,911.21**	**22,880,000.00**	**22,880,000.00**	**11,673,480.00**	**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	-	-

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***266,380,584,000.00***	**-**	**-**
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**	**-**	**-**
0110	**Agriculture Sector Expenditures Not Elsewhere Classifie**	**40,325,843.08**	**16,066,635,000.00**	**1,316,635,000.00**	**247,833,783.79**	**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	-	-
02	**Societal Re-orientation**	**2,187,092,081.52**	**22,719,738,000.00**	**16,316,738,000.00**	**4,290,992,499.04**	**25,742,870,000.00**	**-**	**-**
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**	**25,742,870,000.00**	**-**	**-**
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	25,742,870,000.00	-	-
03	**Poverty Alleviation**	**397,511,171.25**	**15,204,826,000.00**	**2,168,045,000.00**	**1,478,745,507.50**	**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**	**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	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**	**19,443,824,000.00**	**-**	**-**
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**	**19,443,824,000.00**	**-**	**-**
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	19,443,824,000.00	-	-
05	**Education**	**2,078,641,705.30**	**18,406,186,000.00**	**8,998,521,000.00**	**2,493,210,528.66**	**24,199,032,000.00**	**-**	**-**
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**	**24,199,032,000.00**	**-**	**-**
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	24,199,032,000.00	-	-
06	**Housing and Urban Development**	**424,812,734.23**	**4,868,130,000.00**	**3,461,500,000.00**	**428,019,908.42**	**4,762,386,000.00**	**-**	**-**
0610	**Housing and Urban Development - General**	**424,812,734.23**	**4,868,130,000.00**	**3,461,500,000.00**	**428,019,908.42**	**4,762,386,000.00**	**-**	**-**
061001	Housing and Urban Development - General	424,812,734.23	4,868,130,000.00	3,461,500,000.00	428,019,908.42	4,762,386,000.00	-	-
07	**Gender**	**154,913,978.00**	**8,933,891,000.00**	**1,465,891,000.00**	**99,028,694.05**	**7,221,322,000.00**	**-**	**-**
0710	**Gender - General**	**154,913,978.00**	**8,933,891,000.00**	**1,465,891,000.00**	**99,028,694.05**	**7,221,322,000.00**	**-**	**-**
071001	Gender - General	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	7,221,322,000.00	-	-
08	**Youth**	**28,042,065.49**	**614,700,000.00**	**614,700,000.00**	**138,411,336.76**	**1,218,742,000.00**	**-**	**-**
0810	**Youth - General**	**28,042,065.49**	**614,700,000.00**	**614,700,000.00**	**138,411,336.76**	**1,218,742,000.00**	**-**	**-**
081001	Youth - General	28,042,065.49	614,700,000.00	614,700,000.00	138,411,336.76	1,218,742,000.00	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**-**	**-**
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**	**-**	**-**
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	-	-
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**	**128,699,996,000.00**	**-**	**-**
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**	**128,699,996,000.00**	**-**	**-**
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	128,699,996,000.00	-	-
15	**Rail**	**2,125,078,831.47**	**4,061,534,000.00**	**3,061,534,000.00**	**1,479,878,877.03**	**6,594,375,000.00**	**-**	**-**
1510	**Rail - General**	**2,125,078,831.47**	**4,061,534,000.00**	**3,061,534,000.00**	**1,479,878,877.03**	**6,594,375,000.00**	**-**	**-**
151001	Rail - General	2,125,078,831.47	4,061,534,000.00	3,061,534,000.00	1,479,878,877.03	6,594,375,000.00	-	-

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging

	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***	**-**	**-**
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**	**-**	**-**
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**	**-**	**-**
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	-	-

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***507,323,910,000.00***	***5,752,259,000.00***	***11,537,905,000.00***
01	**Agriculture**	**4,809,873,026.47**	**11,989,000,000.00**	**32,739,000,000.00**	**22,569,892,161.09**	**42,381,305,000.00**	**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**	**-**	**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	-	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**	**-**	**-**
010302	Intensive crop and vegetable production (irrigation, crop diversif	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	-
0105	**Enhancement of fisheries resources development (aqua**	**-**	**7,903,000,000.00**	**5,903,000,000.00**	**478,083,350.00**	**16,847,726,000.00**	**-**	**-**
010501	Commercial aquaculture development (fish production, feed mill	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	16,847,726,000.00	-	-
0107	**Promotion of enabling environment for increased agricu**	**4,312,447.22**	**97,000,000.00**	**123,000,000.00**	**15,525,000.00**	**100,000,000.00**	**10,000,000.00**	**-**
010704	Adaptive research, unified and all-inclusive extension services de	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	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**	**13,437,630,000.00**	**-**	**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**	**13,437,630,000.00**	**-**	**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	13,437,630,000.00	-	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**	**-**	**-**
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**	**-**	**-**
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	-	-
04	**Health**	**9,244,532,193.21**	**66,197,136,000.00**	**48,186,987,000.00**	**19,819,953,489.11**	**87,624,947,000.00**	**-**	**6,419,997,000.00**
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**	**47,446,532,000.00**	**-**	**3,797,000,000.00**
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	47,446,532,000.00	-	3,797,000,000.00
0403	**Enhancement of the delivery of Essential Package of Hea**	**2,858,901,941.69**	**46,738,493,000.00**	**27,633,922,000.00**	**4,830,298,550.86**	**36,125,957,000.00**	**-**	**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	36,125,957,000.00	-	2,622,997,000.00
0404	**Provision of the right number and right skill mix of comp**	**-**	**715,500,000.00**	**715,500,000.00**	**101,043,700.00**	**2,620,000,000.00**	**-**	**-**
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,620,000,000.00	-	-
0409	**Provision of universal health coverage and financial risk**	**398,854,906.44**	**351,825,000.00**	**1,396,247,000.00**	**815,415,654.98**	**1,432,458,000.00**	**-**	**-**
040902	Mobilising employers' contributions to the State Social Health Ins	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	-
05	**Education**	**9,812,487,853.15**	**45,843,160,000.00**	**55,250,825,000.00**	**40,750,663,686.02**	**95,004,976,000.00**	**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**	**81,410,505,000.00**	**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	62,255,150,000.00	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	19,155,355,000.00	-	-
0503	**Equity and inclusiveness in the provision of educational**	**28,430,500.00**	**14,671,610,000.00**	**14,671,610,000.00**	**3,738,359,596.75**	**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	-	-
050304	Second chance education	-	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**	**99,168,042,000.00**	**-**	**-**
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**	**99,168,042,000.00**	**-**	**-**
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	99,168,042,000.00	-	-
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**	**-**	**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**	**-**	**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	-	300,000,000.00
08	**Youth**	**21,365,000.00**	**80,000,000.00**	**80,000,000.00**	**-**	**110,000,000.00**	**-**	**-**
0810	**Youth - General**	**21,365,000.00**	**80,000,000.00**	**80,000,000.00**	**-**	**110,000,000.00**	**-**	**-**
081001	Youth - General	21,365,000.00	80,000,000.00	80,000,000.00	-	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**	**9,530,512,000.00**	**5,730,259,000.00**	**-**
0910	**Environmental Improvement - General**	**2,057,501,167.75**	**19,822,731,000.00**	**12,827,731,000.00**	**1,101,927,670.27**	**9,530,512,000.00**	**5,730,259,000.00**	**-**
091001	Environmental Improvement - General	2,057,501,167.75	19,822,731,000.00	12,827,731,000.00	1,101,927,670.27	9,530,512,000.00	5,730,259,000.00	-
10	**Water Resources and Rural Development**	**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**	**-**	**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**	**-**	**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	-	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**	**-**	**-**
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**	**-**	**-**
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	-	-
12	**Growing the Private Sector**	**534,137,141.18**	**16,461,100,000.00**	**13,507,487,000.00**	**2,128,661,622.50**	**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**	**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	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**	**114,386,014,000.00**	**-**	**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**	**114,386,014,000.00**	**-**	**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	114,386,014,000.00	-	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**	**12,695,070,000.00**	**-**	**-**
1510	**Rail - General**	**11,074,431,782.50**	**9,816,529,000.00**	**9,936,997,000.00**	**9,999,571,802.76**	**12,695,070,000.00**	**-**	**-**
151001	Rail - General	11,074,431,782.50	9,816,529,000.00	9,936,997,000.00	9,999,571,802.76	12,695,070,000.00	-	-

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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***	***87,624,947,000.00***	***-***	***6,419,997,000.00***
04	**Health**	**9,244,532,193.21**	**66,197,136,000.00**	**48,186,987,000.00**	**19,819,953,489.11**	**87,624,947,000.00**	**-**	**6,419,997,000.00**
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**	**47,446,532,000.00**	**-**	**3,797,000,000.00**
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	47,446,532,000.00	-	3,797,000,000.00
04010300000001	*Primary Health Care*	*5,006,775,345.08*	*1,220,000,000.00*	*1,220,000,000.00*	*11,602,681,668.27*	*15,478,000,000.00*	-	-
04010300000002	*Secondary Health Care*	*980,000,000.00*	*6,532,025,000.00*	*6,532,025,000.00*	*1,259,452,533.42*	*10,634,825,000.00*	-	*3,797,000,000.00*
04010300000003	*Tertiary Health Care*	-	*10,514,293,000.00*	*10,564,293,000.00*	*1,211,061,381.58*	*20,235,707,000.00*	-	-
04010300000004	*Other/Multiple Level of Health Care*	-	*125,000,000.00*	*125,000,000.00*	-	*1,098,000,000.00*	-	-
0403	**Enhancement of the delivery of Essential Package of Hea**	**2,858,901,941.69**	**46,738,493,000.00**	**27,633,922,000.00**	**4,830,298,550.86**	**36,125,957,000.00**	**-**	**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	36,125,957,000.00	-	2,622,997,000.00
04030100000001	*Primary Health Care*	*1,370,000,557.00*	*24,183,922,000.00*	*24,183,922,000.00*	*2,076,712,327.10*	*11,672,997,000.00*	-	*2,622,997,000.00*
04030100000003	*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*	-	-
0404	**Provision of the right number and right skill mix of comp**	**-**	**715,500,000.00**	**715,500,000.00**	**101,043,700.00**	**2,620,000,000.00**	**-**	**-**
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,620,000,000.00	-	-
04040100000002	*Secondary Health Care*	-	*715,500,000.00*	*715,500,000.00*	*101,043,700.00*	*2,620,000,000.00*	-	-
0409	**Provision of universal health coverage and financial risk**	**398,854,906.44**	**351,825,000.00**	**1,396,247,000.00**	**815,415,654.98**	**1,432,458,000.00**	**-**	**-**
040902	Mobilising employers' contributions to the State Social Health Ins	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	-
04090200000003	*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*	-	-

Borno State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	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**	**507,323,910,000.00**	**5,752,259,000.00**	**11,537,905,000.00**
Purchase of 8No of Toyota Hilux For Security operations within the state.	011100100100 - GOVERNMENT HOUSE	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	-	-
Purchase of 60No. Sets Of Tables, 40 No of Visitors Chairs And 10 No. of Cushion Chairs in the Government House.	011100100100 - GOVERNMENT HOUSE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	400,000,000.00	400,000,000.00	74,357,000.00	900,000,000.00	-	-
Purchase of 30 No. Sets Of Desktop Computers For New Offices In The Government House	011100100100 - GOVERNMENT HOUSE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	5,250,000.00	5,250,000.00	-	20,000,000.00	-	-
Purchase of 3 No. of Sharp MX360 computer printers and 2 No of Laserjet Printer in the Government House.	011100100100 - GOVERNMENT HOUSE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	3,200,000.00	3,200,000.00	750,000.00	10,000,000.00	-	-
Purchase of 10 No of Hp Laser jet M477 Coloured Photocopier in the Government House.	011100100100 - GOVERNMENT HOUSE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase of 5 No of Shreeding Machine Pieces For Offices in the Government House	011100100100 - GOVERNMENT HOUSE	23010117 - PURCHASE OF SHREDDING MACHINES	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	1,050,000.00	1,050,000.00	-	-	-	-
Purchase of 18 No of Units Of 500Kva Generators in the Government House Clinic & others.	011100100100 - GOVERNMENT HOUSE	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	2,000,000,000.00	2,000,000,000.00	378,933,593.60	1,000,000,000.00	-	-
Purchase of 1500 No. Units of Fire Fighting Equipment to Govt House And Lodges	011100100100 - GOVERNMENT HOUSE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Purchase of 150 No of Communication Gadgets, Cctv Cameras, Bullet Proof Jackets And Security Kits To Operatives in the Government House	011100100100 - GOVERNMENT HOUSE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATI	20842800 - State wide	306,623,733.24	80,000,000.00	80,000,000.00	-	100,000,000.00	-	-
Construction of Additional 60 No of Office Blocks in Government House, Maiduguri.	011100100100 - GOVERNMENT HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	900,000,000.00	900,000,000.00	739,382,606.72	1,800,000,000.00	-	-
Construction of 100No of Bedroom Apartment Within The Govt House	011100100100 - GOVERNMENT HOUSE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Construction of 20 No of Additional Solar Power/Installation Within Government house And Lodges	011100100100 - GOVERNMENT HOUSE	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	-	80,000,000.00	80,000,000.00	-	20,000,000.00	-	-
Construction of 60 No of additional Quarters For Governor'S Domestic Staff	011100100100 - GOVERNMENT HOUSE	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	100,000,000.00	-	-
Completion of 2 No of Government House Staff Clinic	011100100100 - GOVERNMENT HOUSE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Construction of Guest house within The Government House	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	30,500,000.00	30,500,000.00	-	1,000,000,000.00	-	-
Rehabilitation of 20 No of Existing Office Buildings within the Government House	011100100100 - GOVERNMENT HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	159,660,107.54	791,884,000.00	-	-
Planting of 70 No of Trees at the Premises Of Government House	011100100100 - GOVERNMENT HOUSE	23040101 - TREE PLANTING	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Celebrations of Eid Maulud, Eid El-fir and Children Day And New Year Celebrations in the Government House	011100100100 - GOVERNMENT HOUSE	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATI	20842800 - State wide	-	500,000,000.00	500,000,000.00	-	500,000,000.00	-	-
Purchase Of Khitchen Equipment within the Government House	011100100100 - GOVERNMENT HOUSE	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Purchase of feeding for various Sheep And Goat within the Government House	011100100100 - GOVERNMENT HOUSE	23010147 - PURCHASE OF LIVESTOCK ASSETS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	-	150,000,000.00	-	-
Purchase Of 150Nos. of Executive tables and 50Nos. of Executive chairs for Deputy Governor's Office.	011100100200 - DEPUTY GOVERNOR'S OI	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Purchase Of 15Nos. of Hp Desktops And 10Nos. of Hp Laptops Computers for Deputy Governor's Office.	011100100200 - DEPUTY GOVERNOR'S OI	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 10Nos. of Hp Laser Jet Computer Printers for Deputy Governor's Office.	011100100200 - DEPUTY GOVERNOR'S OI	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 1Nos. of Sharp Photocopying Machines for Deputy Governor's Office.	011100100200 - DEPUTY GOVERNOR'S OI	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 5Nos. of closed-circuit televisin for Deputy Governor's Office.	011100100200 - DEPUTY GOVERNOR'S OI	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Procurement of 2 No of Toyota Hilux for SEMA	011100800100 - BORNO STATE EMERGEN	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	1,000,000,000.00	670,000.00	670,000.00	-	110,000,000.00	-	-
Procurement of 2 No of Toyota Hummer Buses and Procurement of 2 No of Ambulance Buses for SEMA	011100800100 - BORNO STATE EMERGEN	23010108 - PURCHASE OF BUSES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	2,600,000,000.00	-	5,000,000,000.00	88,680,232.75	100,000,000.00	-	-
Procurement of 30kva Solar energy set's for SEMA	011100800100 - BORNO STATE EMERGEN	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	-	499,330,000.00	-	29,000,000.00	-	-
Purchase Of 1No. Of Toyota Hilux for Bureau of Public Procurement	011101000100 - BORNO STATE BUREAU (	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	70,000,000.00	70,000,000.00	48,000,000.00	90,000,000.00	-	-
Purchase Of 2No. Of Hp photocopy machine for Bureau of Public Procurement	011101000100 - BORNO STATE BUREAU (	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Software Acquisition For Expansion Of E-Procurement To All Ministry in Maiduguri	011101000100 - BORNO STATE BUREAU (	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	40,000,000.00	-	-
Purchase Of 5 Hp Desktop Computers And 3 Hp Laptops for Bureau of Public Procurement.	011101000100 - BORNO STATE BUREAU (	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	5,000,000.00	-	-
Purchase of 406 Utility Car for Principal Officers & Directors.	011200300100 - BORNO STATE HOUSE A	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	500,000,000.00	-	-
Purchase Of Large Conference Table, 15 Executive Tables And 15 Swivel Chairs	011200300100 - BORNO STATE HOUSE A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	-
Purchase Of 5 Hp Desktops Computers And 3 Hp Laptop Computers For The Office Of The State Auditor General	011200300100 - BORNO STATE HOUSE A	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	65,000,000.00	-	-
Purchase Of Three (3) 150kva Generator Set.	011200300100 - BORNO STATE HOUSE A	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	200,000,000.00	-	-
Purchase Of Two (2) Sharp Color Photocopying Machines	011200300100 - BORNO STATE HOUSE A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	-
Purchase Of 5 Manual Typewriters	011200300100 - BORNO STATE HOUSE A	23010116 - PURCHASE OF TYPEWRITERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	176,347,000.00	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of Two (4) Hp Top Loading Scanners	011200300100 - BORNO STATE HOUSE A	23010118 - PURCHASE OF SCANNERS	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Construction Of New Main Assembly Complex	011200300100 - BORNO STATE HOUSE A	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	1,500,000,000.00	500,000,000.00	-	2,000,000,000.00	-	-
Rehabilitation / Repairs Of Assembly Guest House in maiduguri	011200300100 - BORNO STATE HOUSE A	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILI	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Provision of Electricity Jumper Fittings Within The Assembly Complex in maiduguri	011200300100 - BORNO STATE HOUSE A	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	400,000,000.00	-	-
Research, discussions, public hearing and related activities on new laws proposed by the executive across the state	011200300100 - BORNO STATE HOUSE A	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATI	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	-	-	-
Monitoring And Evaluation- For Oversight Function within the state	011200300100 - BORNO STATE HOUSE A	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATI	20842800 - State wide	-	200,000,000.00	200,000,000.00	-	341,946,000.00	-	-
Anniversaries/Celebrations-Independence Day And Democracy Day within the house	011200300100 - BORNO STATE HOUSE A	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATI	20842800 - State wide	-	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-	-
Acquisition Of Land Within Maiduguri Metropolitan Council Land Compensation	011200300100 - BORNO STATE HOUSE A	23010101 - PURCHASE / ACQUISITION OF LAND	70111 - EXECUTIVE AND LEGISLATI	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-	-
Purchase Of Five (5) Puegeot 406, 2015 Model For The Commission Chairman, Three Commissioners And The Secretary.	011200400100 - BORNO STATE HOUSE O	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	90,000,000.00	90,000,000.00	-	62,284,000.00	-	-
Purchase Of Elepak 5Kva Petrol Engine Power Gen. Set in maiduguri	011200400100 - BORNO STATE HOUSE O	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	2,500,000.00	2,500,000.00	-	7,125,000.00	-	-
Purchase Of 2Hp Desktops Computers And 1 Hp Laptop Computers For The Three Commissioners And The Secretary.	011200400100 - BORNO STATE HOUSE O	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	14,980,000.00	1,185,000.00	1,185,000.00	-	5,750,000.00	-	-
Purchase Of Three (3) Laser Jet Hp Printers for the Commission	011200400100 - BORNO STATE HOUSE O	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	550,000.00	550,000.00	-	2,500,000.00	-	-
Procurement of 20Nos of Golf for internal security	012300100100 - MINISTRY OF INFORMAT	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	11,658,700.00	1,000,000,000.00	1,000,000,000.00	-	500,000,000.00	-	-
Purchase Of 3Nos. of Toyota Vans For Govt Printing Press & Fire Service in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	50,000,000.00	-	-
Procurement of 30 No of Executive Tables and 10 No of Chairs for internal security	012300100100 - MINISTRY OF INFORMAT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	9,445,000.00	30,000,000.00	30,000,000.00	7,824,000.00	20,000,000.00	-	-
Procurement of 10Nos of desktop for internal security	012300100100 - MINISTRY OF INFORMAT	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	84,422,530.70	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 3Nos. of Hp MX260 Printers n the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	4,500,000.00	1,000,000.00	1,000,000.00	-	820,000.00	-	-
Procurement of 5Nos of Sharp photocopy machine for internal security	012300100100 - MINISTRY OF INFORMAT	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,500,000.00	-	-
Procurement of 1Nos of Hp scanners for internal security	012300100100 - MINISTRY OF INFORMAT	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	957,616,822.50	500,000.00	500,000.00	-	300,000.00	-	-
Purchase Of 100Nos of Fire extingusher for fire service in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Purchase Of Kord 64, Gto and Hot Large Binding in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	19,005,371.25	150,000,000.00	150,000,000.00	-	150,000,000.00	-	-
Purchase Of 1000 Mini Radios For Listener Group In Rural Areas in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	2,988,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Construction Of 6 No. of New Fire Station Within Mmc And Jere LGAs.	012300100100 - MINISTRY OF INFORMAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70321 - FIRE PROTECTION SERVICI	20822100 - MAIDUGURI METRO	224,824,650.00	500,000,000.00	500,000,000.00	79,271,960.00	90,000,000.00	-	-

Construction of basic physical and organizational structures for fire service in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70321 - FIRE PROTECTION SERVICE	20822100 - MAIDUGURI METRO	-	1,348,940,000.00	348,940,000.00	-	1,000,000,000.00	-	-
Construction Of Radios In Rural Areas in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMAT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FA	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	560,000.00	560,000.00	-	1,000,000.00	-	-
Rehabilitation of 8 No of Fire Fighting Stations in MMC and Jere LGAs.	012300100100 - MINISTRY OF INFORMAT	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATI	70321 - FIRE PROTECTION SERVICE	20822100 - MAIDUGURI METRO	450,000.00	150,000,000.00	150,000,000.00	7,021,000.00	75,000,000.00	-	-
Rehabilitation Of Arts Council Office at MMC LGA.	012300100100 - MINISTRY OF INFORMAT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	91,910,161.25	20,000,000.00	20,000,000.00	200,143.50	20,000,000.00	-	-
Provision of 100 No of cctv software across the state for security purposes.	012300100100 - MINISTRY OF INFORMAT	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	1,000,000.00	-	-
Support During Eid-Fitr and Christmas Celebrations For Less Privileged Individuals Across The 27 L.G.As	012300100100 - MINISTRY OF INFORMAT	23050104 - ANNIVERSARIES/CELEBRATIONS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	15,000,000.00	200,000,000.00	200,000,000.00	48,545,829.00	200,000,000.00	-	-
Capacity building of staff of the internal security directorate within the ministry of information	012300100100 - MINISTRY OF INFORMAT	23050130 - HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	30,000,000.00	135,000,000.00	900,000.00	20,000,000.00	-	-
Purchase Of 2 Buses For Information	012300100100 - MINISTRY OF INFORMAT	23010108 - PURCHASE OF BUSES	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	33,629,000.00	-	135,000,000.00	230,541,608.32	200,000,000.00	-	-
Digitalization Package Of Brtv Sti E1, E2, E3, H3, H4, Hcd2 & Hcd5 @ Main Radio Television mmc.	012300400100 - BORNO RADIO TELEVISI	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	4,000,000,000.00	3,000,000,000.00	-	4,000,000,000.00	-	-
Purchase Of 5No. 36 Seater TOYOTA Bus for performing troupe @ Main Radio Television mmc.	012300400100 - BORNO RADIO TELEVISI	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	8,484,500.00	300,000,000.00	300,000,000.00	-	300,000,000.00	-	-
Purchase Of 15 Office Tables And 10 Chairs, Air condition, standing fans, safe & cabinets @ Main Radio Television mmc.	012300400100 - BORNO RADIO TELEVISI	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Purchase of 1No HP 3 in 1 computer and UPS for council for arts & culture.	012305700100 - BORNO STATE COUNCIL	23010113 - PURCHASE OF COMPUTERS	70821 - CULTURAL SERVICES	20842800 - State wide	-	2,000,000.00	2,000,000.00	-	-	-	-
Purchase of 1No HP colour printer for council for arts & culture.	012305700100 - BORNO STATE COUNCIL	23010114 - PURCHASE OF COMPUTER PRINTERS	70821 - CULTURAL SERVICES	20821300 - JERE	-	500,000.00	500,000.00	-	-	-	-
Purchase of 1No HP photocopy machine for council for arts & culture.	012305700100 - BORNO STATE COUNCIL	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70821 - CULTURAL SERVICES	20821300 - JERE	-	600,000.00	600,000.00	-	-	-	-
Purchase of costume and drum for council for arts & culture.	012305700100 - BORNO STATE COUNCIL	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20821300 - JERE	5,450,000.00	10,000,000.00	10,000,000.00	-	-	-	-
Expension and remolding of the state museum in mmc lga.	012305700100 - BORNO STATE COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	20821300 - JERE	-	28,000,000.00	28,000,000.00	-	-	-	-
Rehabilitation of office headquarter at council for arts and culture jere lga.	012305700100 - BORNO STATE COUNCIL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	28,000,000.00	28,000,000.00	-	-	-	-
Research on Borno Cultural activities e.g. wedding ceremony, naming ceremony and installation ceremony across the state.	012305700100 - BORNO STATE COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	70821 - CULTURAL SERVICES	20821300 - JERE	-	3,000,000.00	3,000,000.00	-	5,000,000.00	-	-
National Festival Of Art And Culture (Nafest) And Canival, International Arts And Crafts Expo At Abuja And Democracy Celebration.	012305700100 - BORNO STATE COUNCIL	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	-	250,000,000.00	250,000,000.00	-	100,000,000.00	-	-
Purchase of 3No of Bus for Arts and Culture	012305700100 - BORNO STATE COUNCIL	23010108 - PURCHASE OF BUSES	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	200,000,000.00	-	-
Purchase Of Twenty-five (25) Office Tables And (25) Twenty-five Chairs For The Office Of The Head Of Service	012500100100 - BORNO STATE HEAD OF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	-
Purchase Of Five (5) Hp Desktop Computers And Three (310 Hp Laptops For The Office Of The Head Of Service	012500100100 - BORNO STATE HEAD OF	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	30,000,000.00	-	-
Purchase Of Five (5) Hp Printers For The Office Of The Head Of Service	012500100100 - BORNO STATE HEAD OF	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	10,000,000.00	-	-
Purchase Of SIX (6) Fittnes Bike And SIX (6) Treadmill Exercising Machine For The Office Of The Head Of Service	012500100100 - BORNO STATE HEAD OF	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Purchase of 300kva youger sound proof for the head of service office	012500100100 - BORNO STATE HEAD OF	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Research on all civil servant promotion yearly for their examination across the state.	012500100100 - BORNO STATE HEAD OF	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERV	20842800 - State wide	-	25,000,000.00	25,000,000.00	-	10,000,000.00	-	-
Purchase Of 1 Brand New Toyota Hilux Double Vehicles For The Office Of The State Auditor General	014000100100 - BORNO STATE OFFICE C	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	30,000,000.00	-	-
Purchase Of 5 Office Tables And 15 Chairs, Air condition, standing fans, safe & cabinets For The Office Of The State Auditor General	014000100100 - BORNO STATE OFFICE C	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	3,715,000.00	5,000,000.00	5,000,000.00	4,430,000.00	5,000,000.00	-	-
Purchase Of 4 Hp Desktops Computers, UPS and 10 Hp Laptop Computers For The Office Of The State Auditor General	014000100100 - BORNO STATE OFFICE C	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	3,960,000.00	5,100,000.00	5,100,000.00	4,310,000.00	2,000,000.00	-	-
Purchase Of 5 Hp Laser Jet Printers For The Office of Auditor general	014000100100 - BORNO STATE OFFICE C	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	450,000.00	1,300,000.00	1,300,000.00	1,250,000.00	1,000,000.00	-	-
Purchase Of 3 Canon Digital Photocopying Machines For The Office Of State Auditor General	014000100100 - BORNO STATE OFFICE C	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	1,850,000.00	2,000,000.00	2,000,000.00	1,760,000.00	1,000,000.00	-	-
Purchase Of 2 Shredding Machines For The Office Of The State Auditor General	014000100100 - BORNO STATE OFFICE C	23010117 - PURCHASE OF SHREDDING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	1,600,000.00	1,600,000.00	-	-	-	-
Construction of Modern Office Complex in the Musa Usman Secretariat	014000100100 - BORNO STATE OFFICE C	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	52,000,000.00	52,000,000.00	-	100,000,000.00	-	-
Purchase of One (1) Toyota Hilux For The Office Of Local Government Auditor Office	014000200100 - BORNO STATE OFFICE C	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	18,200,000.00	30,000,000.00	-	-
Purchase of Five (5) Office Tables And Ten (10) Chairs For The Office Of Local Govenrment Audit	014000200100 - BORNO STATE OFFICE C	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	35,000,000.00	35,000,000.00	31,520,000.00	7,150,000.00	-	-
Purchase of 5 Hp Deskstop Computers And 3 Hp Laptops For Local Government Auditors Office	014000200100 - BORNO STATE OFFICE C	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	7,000,000.00	7,000,000.00	1,000,000.00	27,500,000.00	-	-
Purchase of 1 Hp Printer For The Office Of The Office Local Government Auditor General	014000200100 - BORNO STATE OFFICE C	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	2,365,000.00	-	-
Purchase of 1 Sharp Photocopying Machine For The Office of Auditor Gen LG	014000200100 - BORNO STATE OFFICE C	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	2,500,000.00	-	-
Purchase of 1 Hp Scanner For The Office Auditor Gen LG	014000200100 - BORNO STATE OFFICE C	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	250,000.00	250,000.00	-	2,500,000.00	-	-
Construction of one Office Block of In State Capital	014000200100 - BORNO STATE OFFICE C	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	35,850,000.00	53,673,000.00	-	-
Construction of ICT Infrastructures For Internet Services in The Office Of The Local Government Auditor General	014000200100 - BORNO STATE OFFICE C	23020227 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	10,000,000.00	-	-
Acquisition of Auditing Software in The Office Of Local Government Audit Office	014000200100 - BORNO STATE OFFICE C	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	15,000,000.00	-	-
Purchase Of Power Generating Set Youger Sound Proof 150Kva For Local Government	014000200100 - BORNO STATE OFFICE C	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	-	-	-	120,026,000.00	-	-
Purchase Of 5 Tables And 10 Chairs For Audit service commiksion office mmc	014000300100 - BORNO STATE AUDIT SE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	500,000.00	13,000,000.00	-	3,000,000.00	-	-
Purchase Of 4 Hp Desktop Computers For The state Audit Commission mmc	014000300100 - BORNO STATE AUDIT SE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	1,900,000.00	500,000.00	-	2,500,000.00	-	-
Purchase Of 4 Hp Computer Printers Colour Machines For The State Audit Commission	014000300100 - BORNO STATE AUDIT SE	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	500,000.00	1,900,000.00	-	2,000,000.00	-	-
Purchase Of 2 Sharp Colour Photocopying Machines For The State Audit Commission mmc	014000300100 - BORNO STATE AUDIT SE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	500,000.00	1,000,000.00	-	2,500,000.00	-	-
Purchase Of Filling Cabinet For Secret, Open Registry & Fittings For Civil Service Commission	014700100100 - BORNO STATE CIVIL SEF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	10,000,000.00	-	-
Purchase Of Power Generating Set Youger Sound Proof 30Kva For Civil Service Commission	014700100100 - BORNO STATE CIVIL SEF	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	10,000,000.00	-	-
Construction Of Drainages at Civil Service Commission.	014700100100 - BORNO STATE CIVIL SEF	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	-	-	-
Purchase of 1 HP Computer	014700100100 - BORNO STATE CIVIL SEF	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	500,000.00	-	-
Purchase of 1 HP Computer Printers	014700100100 - BORNO STATE CIVIL SEF	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	500,000.00	-	-
Purchase of 1 Hp Photocopy for office use	014700100100 - BORNO STATE CIVIL SEF	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	200,000.00	-	-
Purchase of 1 OF SHREDDING MACHINE	014700100100 - BORNO STATE CIVIL SEF	23010117 - PURCHASE OF SHREDDING MACHINES	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	100,000.00	-	-
Purchase of Five (1) SCANNERS FOR OFFICE USED	014700100100 - BORNO STATE CIVIL SEF	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	100,000.00	-	-
Purchase of 1 firefighting piece Equipment	014700100100 - BORNO STATE CIVIL SEF	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	100,000.00	-	-
Purchase Of 100Nos Cctv Cameras	014700100100 - BORNO STATE CIVIL SEF	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	1,000,000.00	-	-
Rehabilitation of office headquarter	014700100100 - BORNO STATE CIVIL SEF	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERV	20822100 - MAIDUGURI METRO	-	-	-	-	3,201,000.00	-	-
Purchase Of 4 Volkswagen Golf For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	80,000,000.00	80,000,000.00	-	-	-	-
Purchase Of 2 Trucks For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010107 - PURCHASE OF TRUCKS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	-	-	-
Purchase Of 2 Buses For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010108 - PURCHASE OF BUSES	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	25,000,000.00	25,000,000.00	-	-	-	-
Purchase Of 15 Tables And 15 Chairs For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	22,000,000.00	-	-

Purchase Of 10 Hp Desktop Computers And 3 Hp Laptops For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Purchase Of 5 Hp Laser Jet Computer Printers For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	1,703,000.00	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	-	-
Purchase Of 5 Sharp Photocopying Machines For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	4,000,000.00	-	-
Purchase Of 2 3Kva Power Generating Set For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23010119 - PURCHASE OF POWER GENERATING SET	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	21,000,000.00	-	-
Monitoring, Evaluation & Observation Of Local Government Council Election Across The Country	014800100100 - BORNO STATE INDEPEN	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES	20842800 - State wide	-	10,000,000.00	10,000,000.00	-	15,000,000.00	-	-
Rehabilitation Of Office building For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	150,000,000.00	-	-
Repairs of generators For Borno State Independent Electoral Commission	014800100100 - BORNO STATE INDEPEN	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PI	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	15,000,000.00	-	-
Purchase Of 1 Volkwagen Golf Wagon For The Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of 15 Nos of office chairs and 10 Nos of office tables Within The Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	3,500,000.00	3,500,000.00	1,944,000.00	20,000,000.00	-	-
Purchase Of 3 Desktop Computers For Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	1,150,000.00	5,000,000.00	5,000,000.00	880,000.00	5,000,000.00	-	-
Purchase Of 1 Hp Printers For Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	500,000.00	1,000,000.00	-	-
Purchase Of 1 Sharp Photocopying Machine For Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	500,000.00	1,000,000.00	-	-
Purchase Of 1 Hp Scanners For Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	350,000.00	500,000.00	-	-
Purchase Of 1 Elepaq 3Kva Generator For Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	80,000,000.00	-	-
Provision Of Buildings (Staff Quarters/Guest House) for Local Government Service Commission	014900100100 - BORNO STATE LOCAL GO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70131 - GENERAL PERSONNEL SER	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	2,166,800.00	173,201,000.00	-	-
Purchase Of Office Buildings Within Jere and Maiduguri Metropolis Lga'S In The State	014900200100 - BORNO STATE LOCAL GO	23010102 - PURCHASE OF OFFICE BUILDINGS	71021 - OLD AGE	20821300 - JERE	-	15,500,000.00	15,500,000.00	-	60,000,000.00	-	-
Purchase Of Varoius Office Furniture And Fittings With The Local Government Pension Board (10 Executive tables and 10 executive chairs,20 visitors chairs)	014900200100 - BORNO STATE LOCAL GO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	7,000,000.00	7,000,000.00	-	7,000,000.00	-	-
Purchase Of 4 Hp Desktop Computers And 2 Hp Laptops For Staff In Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	7,000,000.00	57,000,000.00	-	7,000,000.00	-	-
Purchase Of 3 Hp Laser Jet Computer Printers For Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 2 Sharp Photocopying Machines For the Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 2 Shredding Machines For The Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	200,000.00	200,000.00	-	1,250,000.00	-	-
Purchase Of 3 Hp Scanners For Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010118 - PURCHASE OF SCANNERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,550,000.00	1,550,000.00	-	2,000,000.00	-	-
Purchase Of 1 7.5Kvapower Generating Set Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23010119 - PURCHASE OF POWER GENERATING SET	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	9,000,000.00	-	-
Computer Software Acquisition For Use Within the Local Government Pension Board	014900200100 - BORNO STATE LOCAL GO	23050102 - COMPUTER SOFTWARE ACQUISITION	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	5,750,000.00	5,750,000.00	-	5,750,000.00	-	-
Purchase Of Ten (10) Station Wagon Vw Golf for Office of the Secretary to the State Government	016100100100 - SECRETARY TO THE STA	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	29,908,000.00	100,000,000.00	100,000,000.00	-	105,000,000.00	-	-
Continuation Of Complete Furnishing Of Offices Within Musa Usman Secretariat And Liason Offices in Maiduguri.	016100100100 - SECRETARY TO THE STA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	1,000,000,000.00	1,200,000.00	1,050,000,000.00	-	-
Purchase Of Computers- Five (5) HP Pavillion core i7 Laptop And Three (3) Desktop pro one Computer Office of the Secretary to the State Government	016100100100 - SECRETARY TO THE STA	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	3,150,000.00	3,150,000.00	-	3,309,000.00	-	-
Purchase Of Three (3) 3-In-1 HP RS900 Colored Printer for Office of the Secretary to the State Government	016100100100 - SECRETARY TO THE STA	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	2,940,000.00	2,940,000.00	-	3,387,000.00	-	-
Purchase Of Sharp mx506 Photocopying Machines Five (5) Stand Alone Photocopier for Office of the Secretary to the State Government	016100100100 - SECRETARY TO THE STA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	4,410,000.00	4,410,000.00	-	4,630,000.00	-	-
Completion Of Construction of Newly International Conference Center (ICC) at Maiduguri.	016100100100 - SECRETARY TO THE STA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	503,132,088.96	4,000,000,000.00	4,000,000,000.00	1,555,821,779.92	3,200,000,000.00	-	-
Completion Of Rehabilitation / Repairs Office Building within Musa Usman Secretariat in Maiduguri.	016100100100 - SECRETARY TO THE STA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	15,707,500.00	410,000,000.00	410,000,000.00	19,765,112.50	430,500,000.00	-	-
Continuation Of Tree Planting-Landscaping Musa Usman Secretariat in Maiduguri	016100100100 - SECRETARY TO THE STA	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	579,000.00	579,000.00	-	607,000.00	-	-
Monitoring And Evaluation is been carried out to ascertain the level of staff performance in Maiduguri.	016100100100 - SECRETARY TO THE STA	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	150,000,000.00	300,000,000.00	-	157,500,000.00	-	-
Independence Day Celebration, Celebration of Malud, christmas in Maiduguri.	016100100100 - SECRETARY TO THE STA	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	17,271,000.00	17,271,000.00	-	18,134,000.00	-	-
Purchase Of 4Nos. of Hp Laptops For Borno State Urban Planning & Development Board.	016100500100 - BORNO STATE URBAN PI	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 1Nos. of Hp printer ,one M477 colored laserjet Printers and one (1) M1132 laserjet printer For Borno State Urban Planning & Development Board.	016100500100 - BORNO STATE URBAN PI	23010114 - PURCHASE OF COMPUTER PRINTERS	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	500,000.00	-	-
Purchase Of 1Nos. of Mikano 250KVA Power Generating Set For Borno State Urban Planning & Development Board maiduguri.	016100500100 - BORNO STATE URBAN PI	23010119 - PURCHASE OF POWER GENERATING SET	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	15,000,000.00	-	-
Purchases Of 7Nos. of Tripod For Borno State Urban Planning & Development Board maiduguri.	016100500100 - BORNO STATE URBAN PI	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	9,000,000.00	9,000,000.00	-	2,000,000.00	-	-
Purchase Of 15Nos. of komatsu WA420-3 2006 For Borno State Urban Planning & Development Board maiduguri.	016100500100 - BORNO STATE URBAN PI	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	-
Construction / Interlocking Of Mala Ali Liberty Street (1Km) Behind Gamboru 1 Primary School in Jere LGAs.	016100500100 - BORNO STATE URBAN PI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	50,000,000.00	50,000,000.00	7,285,000.00	-	-	-
Construction Of Conduit Drainages In Some Flood Prone Areas In Mmc & Jere & Construction Of Embankments & Enforcement On Structures Marked For Demolition On Flood Plains For Borno State Urban Planning & Development Board.	016100500100 - BORNO STATE URBAN PI	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70451 - ROAD TRANSPORT	20842800 - State wide	-	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	-	-
Provision Of Electro fusion welding services For Borno State Urban Planning & Development Board maiduguri.	016100500100 - BORNO STATE URBAN PI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00	-	-
Monitoring to all naming street within mmc and jere.	016100500100 - BORNO STATE URBAN PI	23050103 - MONITORING AND EVALUATION	70661 - HOUSING AND COMMUNITY	20842800 - State wide	-	70,000,000.00	70,000,000.00	32,455,000.00	300,000,000.00	-	-
Acquisition Of Land Within Maiduguri Metropolitan Council And Jere, Land Compensation	016100600100 - BORNO GEOGRAPHIC IN	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	1,778,641,083.74	2,400,000,000.00	2,400,000,000.00	2,400,000,000.00	2,197,885,000.00	-	-
Purchase Of 15 Hp Laptops And 8 Mark Book Office Use for Agency for Geographic Information System maiduguri.	016100600100 - BORNO GEOGRAPHIC IN	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Purchase Of 5 M600 Hp Printers For Office Use for Agency for Geographic Information System.	016100600100 - BORNO GEOGRAPHIC IN	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	1,940,000.00	4,000,000.00	-	-
Purchase Of 1 Mx600D Photocopy Machines for Agency for Geographic Information System maiduguri.	016100600100 - BORNO GEOGRAPHIC IN	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	5,000,000.00	-	-
Purchases Of (5) Surveying Tripods.5 Story Poles.150 Measuring Tape.1200 Surveyor'S Brush Axes.2500 Land Surveying Markers for Agency for Geographic Information System maiduguri.	016100600100 - BORNO GEOGRAPHIC IN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	40,000,000.00	-	-
Provision Of Multi-purpose Hall withIn BOGIS	016100600100 - BORNO GEOGRAPHIC IN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20821300 - JERE	164,000,000.00	500,000,000.00	500,000,000.00	488,936,339.54	1,000,000,000.00	-	-
Construction Of Boundary Pillars/ Right Of Ways In Mmc And Jere LGAs.	016100600100 - BORNO GEOGRAPHIC IN	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF	70451 - ROAD TRANSPORT	20842800 - State wide	50,000,000.00	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Construction Of Markets in Bulumkutum area in MMC.	016100600100 - BORNO GEOGRAPHIC IN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STO	20842800 - State wide	100,000,000.00	500,000,000.00	500,000,000.00	212,772,734.05	-	-	-
Acquisition Of Relevant Survying Software for Agency for Geographic Information System maiduguri.	016100600100 - BORNO GEOGRAPHIC IN	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	4,755,000.00	-	-	-
Purchase Of 1Nos. of Toyota Corolla for Agency for sustainable development and humanitaraian agency maiduguri	016100700100 - BORNO STATE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	14,000,000.00	14,000,000.00	7,500,000.00	20,000,000.00	-	-

Purchase Of 15Nos. of Executive Tables And 10Nos. of Executive Chairs for Agency for sustainable development and humanitaraian agency mmc	016100700100 - BORNO STATE AGENCY F	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	7,000,000.00	7,000,000.00	6,946,400.00	19,139,000.00	-	-
Purchase Of 10Nos. of Hp Desktops And 2Nos. of Hp Laptops Computers for Agency for sustainable development and humanitaraian agency mmc	016100700100 - BORNO STATE AGENCY F	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	2,000,000.00	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 2Nos. of Hp Laser Jet Computer Printers for Agency for sustainable development and humanitaraian agency maiduguri	016100700100 - BORNO STATE AGENCY F	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	799,000.00	2,000,000.00	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines for Agency for sustainable development and humanitaraian agency	016100700100 - BORNO STATE AGENCY F	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	1,741,000.00	2,000,000.00	-	-
Purchase Of 250 Kva Mikano for Agency for sustainable development and humanitaraian agency maiduguri	016100700100 - BORNO STATE AGENCY F	23010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	12,000,000.00	12,000,000.00	2,289,200.00	10,000,000.00	-	-
Research on upgrading the development plan and implementing the strategic initiatives across the state	016100700100 - BORNO STATE AGENCY F	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND S	20842800 - State wide	3,975,000.00	5,000,000.00	5,000,000.00	1,070,000.00	5,000,000.00	-	-
Acquisition of Computer Software for upgrading the transformation.	016100700100 - BORNO STATE AGENCY F	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	767,000.00	2,000,000.00	-	-
Monitoring on execution and implementation on project across the state.	016100700100 - BORNO STATE AGENCY F	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	140,000,000.00	125,211,000.00	58,669,650.00	175,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the Agency for Sustainable Development maiduguri	016100700100 - BORNO STATE AGENCY F	23050104 - ANNIVERSARIES/CELEBRATIONS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	15,789,000.00	15,788,250.00	1,000,000.00	-	-
Training of 20Nos. of accounting staff for upgrading the transformation sysytem	016100700100 - BORNO STATE AGENCY F	23050130 - HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	100,000,000.00	-	-
Construction of Additional 10 No of Office Blocks in Agency	016100700100 - BORNO STATE AGENCY F	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	-	200,000,000.00	7,870,000.00	300,000,000.00	-	-
Executive Swivel Chairs, Executive Tables, One (100) Conference Table With 100 Chairs for Monitoring and Evaluation	016100800100 - BORNO STATE DEPARTM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70474 - MULTIPURPOSE DEVELOPM	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	6,150,000.00	38,854,000.00	-	-
Purchase Of HP Computer Printers-Four (4) M1132, HP Laptop 8Gb Ram Computers & Five(5) HP 4Gb Ram Desktop Computers for Monitoring and Evaluation	016100800100 - BORNO STATE DEPARTM	23010114 - PURCHASE OF COMPUTER PRINTERS	70474 - MULTIPURPOSE DEVELOPM	20822100 - MAIDUGURI METRO	-	6,000,000.00	6,000,000.00	-	6,000,000.00	-	-
Purchase Of Two (2) Nos Sharp Digital Copier Photocopying Machines for Monitoring and Evaluation	016100800100 - BORNO STATE DEPARTM	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70474 - MULTIPURPOSE DEVELOPM	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-	-
Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access Points for Monitoring and Evaluation across the state	016100800100 - BORNO STATE DEPARTM	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	15,000,000.00	15,000,000.00	4,100,000.00	10,000,000.00	-	-
Monitoring And Evaluation-General Hospital Benishiekh LGA.	016100800100 - BORNO STATE DEPARTM	23050103 - MONITORING AND EVALUATION	70474 - MULTIPURPOSE DEVELOPM	20811400 - KAGA	-	120,000,000.00	120,000,000.00	46,802,760.62	130,000,000.00	-	-
Construction of Modern Office Complex in the Musa Usman Secretariat	016100800100 - BORNO STATE DEPARTM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	250,000,000.00	250,000,000.00	250,000,000.00	100,000,000.00	-	-
Rehabilitation of office headquarter for Monitoring and Evaluation	016100800100 - BORNO STATE DEPARTM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	250,000.00	30,000,000.00	-	-
Executive Swivel Chairs, Executive Tables, One (100) Conference Table With 50 Chairs for Monitoring and Special duties in mmc	016100900100 - BORNO STATE DEPARTM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	4,331,000.00	120,000,000.00	120,000,000.00	23,000,000.00	120,000,000.00	-	-
Purchase Of Computer Printers-Four (4) HP Laptop 8Gb Ram Computers & Five(5) HP 4Gb Ram Desktop Computers for Monitoring and Special duties maiduguri	016100900100 - BORNO STATE DEPARTM	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	3,440,000.00	3,440,000.00	-	3,000,000.00	-	-
Purchase Of Two (2) Nos Sharp Digital Copier Photocopying Machines for Monitoring and Special duties mmc	016100900100 - BORNO STATE DEPARTM	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70161 - GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	-	1,130,000.00	1,130,000.00	-	1,130,000.00	-	-
Construction Of Zonal/Office For Nafdac At N0.2 Biu Road, Maiduguri.	016100900100 - BORNO STATE DEPARTM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	1,397,874,368.48	700,000,000.00	700,000,000.00	403,495,147.12	700,000,000.00	-	-
Buildings Of Staff Quaters For Primary Health Care Staff in iere LGA.	016100900100 - BORNO STATE DEPARTM	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20821300 - JERE	45,049,350.00	250,000,000.00	250,000,000.00	-	350,000,000.00	-	-
Construction Of Additional Wards General Hospital Benishiekh LGA.	016100900100 - BORNO STATE DEPARTM	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70731 - GENERAL HOSPITAL SERVI	20811400 - KAGA	375,000.00	250,000,000.00	250,000,000.00	-	250,000,000.00	-	-
Construction Of Infrastructures for Special duties mmc	016100900100 - BORNO STATE DEPARTM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	2,289,316,000.00	7,289,316,000.00	1,597,913,442.00	2,995,000,000.00	-	-
Construction Of Additional Infrastructures for Special duties mmc	016100900100 - BORNO STATE DEPARTM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	50,400,000.00	50,400,000.00	-	2,995,000,000.00	-	-
Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access Points for Special duties across the state	016100900100 - BORNO STATE DEPARTM	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	60,000,000.00	-	-
Upgrading of Boreholes and Rehabilitation of 10 deep aquifer Boreholes across the state.	016100900100 - BORNO STATE DEPARTM	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20842800 - State wide	61,785,000.00	168,000,000.00	168,000,000.00	93,040,000.00	50,000,000.00	-	-
Repairs of health centers across the state.	016100900100 - BORNO STATE DEPARTM	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	218,930,745.53	55,000,000.00	55,000,000.00	-	170,000,000.00	-	-
Rehabilited public schools across the state.	016100900100 - BORNO STATE DEPARTM	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	84,209,830.02	22,000,000.00	22,000,000.00	-	55,000,000.00	-	-
Rehabilited office Building within mmc lgas.	016100900100 - BORNO STATE DEPARTM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20842800 - State wide	685,376,960.50	912,000,000.00	912,000,000.00	584,770,130.37	22,000,000.00	-	-
Rehabilited various estate across the state.	016100900100 - BORNO STATE DEPARTM	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70621 - COMMUNITY DEVELOPMEN	20811400 - KAGA	-	100,000,000.00	100,000,000.00	-	1,200,000,000.00	-	-
Monitoring And Evaluation-General Hospital Benishiekh LGA.	016100900100 - BORNO STATE DEPARTM	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES	20811400 - KAGA	-	-	-	-	60,000,000.00	-	-
rehabilitation of Markets in Bama LGA.	016100900100 - BORNO STATE DEPARTM	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STO	20811400 - KAGA	-	-	-	-	600,000,000.00	-	-
Purchase Of 3 Golf Car For Borno State Guidance and Counselling Board mmc.	016101000100 - BORNO STATE GUIDANC	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	3,890,000.00	25,000,000.00	25,000,000.00	-	-	-	-
Procurement Of 15Nos. Of Executive Swivel Chairs, Executive Tables, Five (5) Conference Table With 5 Chairs For Borno State Guidance and Counselling Board in mmc.	016101000100 - BORNO STATE GUIDANC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	57,000,000.00	-	-
Purchase Of 5- HP Laptops Computers & 10- HP Desktops computers For Borno State Guidance and Counselling Board maiduguri.	016101000100 - BORNO STATE GUIDANC	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	15,000,000.00	-	-
Purchase Of 5Nos. Of HP m1132 Computer Printers For Borno State Guidance and Counselling Board maiduguri.	016101000100 - BORNO STATE GUIDANC	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	2,975,000.00	2,000,000.00	2,000,000.00	-	5,000,000.00	-	-
Purchase Of 3Nos. Of Sharp Photocopying Machines For Borno State Guidance and Counselling Board maiduguri.	016101000100 - BORNO STATE GUIDANC	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	14,500,000.00	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 5 unit of 250 Kva Mikano Power Generating Set For Borno State Guidance and Counselling Board maiduguri.	016101000100 - BORNO STATE GUIDANC	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Purchase Of Ten(10) Hp Computers for Borno State Pensions Department.mmc	016103500100 - BORNO STATE PENSION	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	5,460,000.00	-	-
Purchase Of Three (3) Computers Printer for Borno State Pensions Department maiduguri.	016103500100 - BORNO STATE PENSION	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,500,000.00	1,500,000.00	-	1,162,000.00	-	-
Purchase Of One (1) Photocopy Machine for Borno State Pensions Department maiduguri.	016103500100 - BORNO STATE PENSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,040,000.00	-	-
Purchase of 1No of Volkswagen Golf Motor for Borno State Pensions Department maiduguri.	016103500100 - BORNO STATE PENSION	23010105 - PURCHASE OF MOTOR VEHICLES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	12,000,000.00	12,000,000.00	-	9,713,000.00	-	-
Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs for Borno State Pensions Department maiduguri.	016103500100 - BORNO STATE PENSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,500,000.00	1,500,000.00	-	1,575,000.00	-	-
Purchase of 2No of Shreeding Machine Pieces for Borno State Pensions Department maiduguri.	016103500100 - BORNO STATE PENSION	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,050,000.00	-	-
Purchase Of 5 unit of 250 Kva Mikano Power Generating Set For Borno State Pension.	016103500100 - BORNO STATE PENSION	23010119 - PURCHASE OF POWER GENERATING SET	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	-	-	-	13,884,000.00	-	-
Purchase Of 1 No OF Toyota Corolla 2016 for Excecutive Secretary and 1No of Toyota Seinna 2011 Model for Director at Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	27,000,000.00	27,000,000.00	-	225,000,000.00	-	-
Purchase Of 18 seater Toyota Hiace Bus 2022 model for the shutting of officials and Pilgrims insaudi arabia	016103700100 - BORNO STATE HAJJ CON	23010108 - PURCHASE OF BUSES	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	90,000,000.00	90,000,000.00	-	90,000,000.00	-	-
Purchase Of Five(5) Hp 200 G4 Dual Core Laptops, Four (4) Hp Elite Book 840 G6 intel core i5 & Three (3) Hpo 200G4 Ram Desktop 17 Inch Screen for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	9,155,000.00	9,155,000.00	-	14,350,000.00	-	-
Purchase Of 3Hp color Laserjet Pro ,FP 283fdw & White Laser Jet Printer & Four (4) HpBlack & whitelaserjet Printer for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	4,600,000.00	-	-
Purchase Of Three (3) Sharp Color Photocopying Machines for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	2,880,000.00	2,880,000.00	-	2,880,000.00	-	-
Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	2,965,000.00	2,965,000.00	-	-	-	-
Installation and upgrade Of 36 solar panel,18 tabular battery and 2 i5 kva inverter device for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	65,000,000.00	65,000,000.00	-	-	-	-
Provision of underground and overhead water reservoir for Hajj commission	016103700100 - BORNO STATE HAJJ CON	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	5,000,000.00	2,640,000,000.00	1,635,000,000.00	200,000,000.00	-	-
Rehabilitation Of Existing Intending Pilgrims Internment Areas And Other Camp Facilities in Maiduguri	016103700100 - BORNO STATE HAJJ CON	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	-	-
Rehabilitation / Repairs Of Main Office Buildings Hajj commission	016103700100 - BORNO STATE HAJJ CON	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	7,050,000.00	10,000,000.00	-	-

Purchase of other equipment for pilgrims in Nigeria and Saudi Arabia.	016103700100 - BORNO STATE HAJJ CON	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	-	-	-
Purchase of 1 Toyota Haice for Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	-
Purchase Of 5Nos. of Hp 8Gb Ram Laptops & 3Nos. of 4Gb Ram Desktop 17 Inch Screen for Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 5Nos. of Black White Laser Jet Printer & 3Nos. of Hp Color Laserjet Printer for Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010114 - PURCHASE OF COMPUTER PRINTERS	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 2Nos. of Sharp Color Photocopying Machines for Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	599,874,939.35	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of Power generator 110kva maikano and installation of solar to the office of the Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010119 - PURCHASE OF POWER GENERATING SET	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	-	23,000,000.00	23,000,000.00	-	23,000,000.00	-	-
Purchase Of 1500Nos. of Communication Gadgets for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	1,780,000,000.00	62,114,023,000.00	49,315,206,918.00	2,000,000,000.00	-	-
Purchase Of 1000Nos. of Cctv Cameras for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	5,000,000.00	-	2,000,000,000.00	-	-
Purchase Of 1500Nos. of Bullet Proof Jackets for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	20,000,000.00	-	2,000,000,000.00	-	-
Purchase Of 1500Nos. of Security Kits To Operatives for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	-	-	2,000,000,000.00	-	-
Purchase Of 1500Nos. of Adjustable Oxford belt for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	-	-	2,500,000,000.00	-	-
Purchase Of 1500Nos. of Communication Gadgets, Cctv Cameras, Bullet Proof Jackets And Security Kits To Operatives, Infra Red Scanners At Strategic Locations for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	-	-	2,500,000,000.00	-	-
Purchase Of 1500Nos. of Smart Outdoor lock Alarm for Security Trust Fund across the state.	016110100100 - BORNO STATE SECURITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFET	20842800 - State wide	-	-	-	-	2,500,000,000.00	-	-
Construction Of Ict Centre At The New Site for Security Trust Fund. maiduguri	016110100100 - BORNO STATE SECURITY	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	5,000,000.00	-	-	5,000,000.00	-	-
Purchase Of 15Nos. of Executive Tables And 10Nos. of Executive Chairs for Security Trust Fund.	016110100100 - BORNO STATE SECURITY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFET	20822100 - MAIDUGURI METRO	-	20,000,000.00	-	-	20,000,000.00	-	-
Purchase Of 15 Nos Desktop Computers and 10 Nos of Laptops for Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	56,500,000.00	-	-
Rehabilitation Of Boundaries across the state in the Minisry of Inter-Governmental Affairs.	016200100100 - MINISTRY OF INTER-GO	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	6,250,000.00	-	-
Research And Development is carried out to improve quality control and to provide effective service delivery in the Ministry of Inter Government Affairs.	016200100100 - MINISTRY OF INTER-GO	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	6,250,000.00	-	-
Monitoring And Evaluation is been carried out to ascertain the level of staff performance in Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	289,799,357.50	4,000,000.00	4,000,000.00	-	5,000,000.00	-	-
Purchase Of 30Nos. of Hp Laser Jet Computer Printers for inter	016200100100 - MINISTRY OF INTER-GO	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	800,000,000.00	330,000.00	25,000,000.00	-	-
Purchase Of 30Nos. of Sharp Photocopying Machines for inter	016200100100 - MINISTRY OF INTER-GO	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	50,000,000.00	-	-
Purchase Of 2 Shredding Machines For The inter	016200100100 - MINISTRY OF INTER-GO	23010117 - PURCHASE OF SHREDDING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	500,000.00	-	-
Purchase Of 3 Hp Scanners For the Ministry	016200100100 - MINISTRY OF INTER-GO	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	5,000,000.00	-	-
Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access Points for Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	163,000,000.00	-	-
Purchase Of 3Nos. of 2022 Toyota Hilux to the Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	300,000,000.00	-	-
Purchase Of 8Nos. of Executive Tables And 16Nos. of Executive Chairs for Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	100,000,000.00	-	-
Purchase Of Power generator 110kva maikano and installation of solar to the office of the Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	255,000,000.00	-	-
Construction of Modern Office Complex in the Musa Usman Secretariat	016200100100 - MINISTRY OF INTER-GO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	500,000,000.00	-	-
Provision of health centers across the state.	016200100100 - MINISTRY OF INTER-GO	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	500,000,000.00	-	-
Repairs of health centers across the state.	016200100100 - MINISTRY OF INTER-GO	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	505,000,000.00	-	-
Rehabilitation and Repairs of Office Building for Ministry of Inter-Governmental Affairs and Special Duties	016200100100 - MINISTRY OF INTER-GO	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	400,000,000.00	-	-
Purchase Of 5Nos. of Toyota Hilux for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	80,000,000.00	80,000,000.00	-	-	-	-
Purchase Of 8Nos. of Executive Tables And 5Nos. of Executive Chairs for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	-	-	-
Purchase Of 10Nos. of Hp Desktops And 5Nos. of Hp Laptops Computers for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	-	-	-
Purchase Of 3Nos. of Hp Laser Jet Computer Printers for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	-	-	-
Purchase Of 3Nos. of Sharp Photocopying Machines for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	-	-	-
Provision of health center within mmc & jere lgas.	016200200100 - BORNO STATE COMMUN	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	150,000,000.00	150,000,000.00	-	40,000,000.00	-	-
Construction of mega schools within mmc & jere lgas.	016200200100 - BORNO STATE COMMUN	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	150,000,000.00	150,000,000.00	-	20,640,000.00	-	-
Provision of 10Nos of boreholes within mmc & jere lgas.	016200200100 - BORNO STATE COMMUN	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	20,000,000.00	-	-
Research And Development in determining whether level of project is execution across the state..	016200200100 - BORNO STATE COMMUN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Acquisition of accounting software for Borno Community and Social Development	016200200100 - BORNO STATE COMMUN	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	-	-	-
Monitoring on completion of projects across communities in the state	016200200100 - BORNO STATE COMMUN	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C	20842800 - State wide	-	8,000,000.00	8,000,000.00	-	-	-	-
Celebrating on festival across communities in the state.	016200200100 - BORNO STATE COMMUN	23050104 - ANNIVERSARIES/CELEBRATIONS	71091 - SOCIAL PROTECTION N.E.C	20842800 - State wide	-	8,000,000.00	8,000,000.00	-	-	-	-
Training 10Nos. of staff from local communities to Abuja for social development matters.	016200200100 - BORNO STATE COMMUN	23050130 - HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO	-	6,000,000.00	6,000,000.00	-	-	-	-
Rehabilitation Of 3No of Agro Service Centres and Workshop Buildings across the State	021500100100 - MINISTRY OF AGRICULT	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	-
Purchase Of 1Nos. of Refurbished Toyota Van For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23010106 - PURCHASE OF VANS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	950,000,000.00	50,000,000.00	50,000,000.00	-	-	-	-
Purchase Of 3Nos. of Trucks For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	500,000,000.00	50,000,000.00	50,000,000.00	-	500,000,000.00	-	-
Purchase Of 3Nos. of Tractors, 4Nos. of Harrows, 3 Nos. of Ploughs, 5Nos. of Grain Threshers For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	1,500,000,000.00	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-	-
Purchase Of (6) Sd16 Dozzers in Maiduguri Metropolitan Council LGA.	021500100100 - MINISTRY OF AGRICULT	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-	-
Construction Of 3Nos. offices of Agro-Service Centre In Across The 3 Senatorial Zones In The State	021500100100 - MINISTRY OF AGRICULT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	10,000,000.00	3,000,000,000.00	-	50,000,000.00	-	-
Construction Of 6Nos. of High Capacity Earth Dams And Boreholes 2 Each Across Bama, Dikwa, Monguno, Mafa, Chibok, Nganzai, And Hawaul LGAs.	021500100100 - MINISTRY OF AGRICULT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	725,555,550.00	200,000,000.00	10,000,000.00	-	200,000,000.00	-	-
Provision Of Seeds Cleaning For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	500,000,000.00	200,000,000.00	200,000,000.00	2,750,000,000.00	-	-
Provision of Grading, And Chemicals For Insects Control For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20842800 - State wide	-	10,000,000.00	500,000,000.00	35,000,000.00	2,750,000,000.00	-	-
Construction Of 15Km Rural Roads For The Ministry Of Agriculture and Natural Resources	021500100100 - MINISTRY OF AGRICULT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20842800 - State wide	-	200,000,000.00	10,000,000.00	-	3,134,289,500.00	-	-
Construction Of 10Km Rural Roads For The Ministry Of Agriculture and Natural Resources.	021500100100 - MINISTRY OF AGRICULT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	100,000,000.00	200,000,000.00	8,428,432.00	3,134,289,500.00	-	-
Construction Of 4No of Warehouses, Maize Milling Machines And Storage Facilities Across The LGAs.	021500100100 - MINISTRY OF AGRICULT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	500,000,000.00	100,000,000.00	-	200,000,000.00	-	-

Rehabilitation Of 5No of Existing Earth Dams, Boreholes And Sustainable Water Supply In Auno area	021500100100 - MINISTRY OF AGRICULT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	10,000,000.00	500,000,000.00	-	2,100,000,000.00	-	-
Rehabilitation Of 5No of Existing Earth Dams In Mainok area	021500100100 - MINISTRY OF AGRICULT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	30,000,000.00	10,000,000.00	-	2,100,000,000.00	-	-
Rehabilitation Of 15No of Tractors, Implements and Rice Mills across the state.	021500100100 - MINISTRY OF AGRICULT	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FAC	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	50,000,000.00	30,000,000.00	-	500,000,000.00	-	-
Rehabilitation Of 3No of Agro Service Centres and Workshop Buildings across the State	021500100100 - MINISTRY OF AGRICULT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	811,450,000.00	50,000,000.00	50,000,000.00	-	150,000,000.00	-	-
Rehabilitation Of 1No of Power Generating Plants For Offices And Farms In Amarwa, Damasak And Konduga LGAs.	021500100100 - MINISTRY OF AGRICULT	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PL	70435 - ELECTRICITY	20842800 - State wide	-	6,000,000.00	50,000,000.00	-	100,000,000.00	-	-
Establishment Of 4No of Research/Knowledge And Data Management In Consumer Demand/Consumption Trends In The State	021500100100 - MINISTRY OF AGRICULT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	318,135,029.25	-	500,000,000.00	415,158,000.00	200,000,000.00	-	-
Establishment Of 10No of Comprehensive Information Database For Weather, Agricultural Opportunities With Push Notification System For Farmers And Agricultural Entrepreneurs In The State	021500100100 - MINISTRY OF AGRICULT	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	-	-	20,224,000,000.00	21,417,197,379.09	200,000,000.00	-	-
NUT.2.FNS.1.2. 1. Provide Support to increase hectarage of land under cultivation of crops, livestock farming and fisheries through Government, communities and individuals	021500100100 - MINISTRY OF AGRICULT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20842800 - State wide	-	-	6,000,000.00	-	1,000,000,000.00	-	1,000,000,000.00
NUT.2.FNS.1.1.1. Promote commercial food production by empowering farmers' cooperatives / clusters and private/commercial farmers at the LGAs and community level.	021500100100 - MINISTRY OF AGRICULT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	500,000,000.00	-	500,000,000.00
NUT.2.FNS.1.5.4. Production/Procurement and distribution of Ready-to-Use Therapeutic Food (RUTF) packages to nutrition-in -emergency affected people	021500100100 - MINISTRY OF AGRICULT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	150,000,000.00	-	150,000,000.00
NUT.2.FNS.4.2. 2 Promote productive capacity through encouraging private sector engagement in food and nutrition related investment	021500100100 - MINISTRY OF AGRICULT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	1,000,000,000.00	-	1,000,000,000.00
NUT.2.FNS.1.1. 4. Build the capacity of Agric. Extension Officers on improved techniques in crop and animal production	021500100100 - MINISTRY OF AGRICULT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	200,000,000.00	-	200,000,000.00
NUT.2.FNS.1.6.7 Conduct Training and retraining on food and nutrition to augment the capacity of Agric. and Home Economics Teachers in primary and Post primary schools	021500100100 - MINISTRY OF AGRICULT	23050130 - HUMAN CAPITAL DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	100,000,000.00	-	100,000,000.00
Purchase Of 1 No of Power Generating Set (30Kva) For Borno state Agricultural Development Programme	021500100100 - MINISTRY OF AGRICULT	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	250,000,000.00	-	-
Purchase Of 5 Nos of ploughs and Harrows in Maiduguri	021500100100 - MINISTRY OF AGRICULT	23030129 - REPAIRS OF EQUIPMENT AND MACHINERIES	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	500,000,000.00	-	-
Purchases Of 5 Nos of Theodolites, 5 Nos of Measuring wheels and measuring tapes For Use In The 27 LGA's	021500100100 - MINISTRY OF AGRICULT	23040102 - EROSION & FLOOD CONTROL	70421 - AGRICULTURE	20842800 - State wide	-	-	-	-	150,000,000.00	-	-
Climate Change Management & Control Across The State	021500100100 - MINISTRY OF AGRICULT	23040106 - CLIMATE CHANGE MANAGEMENT & CONTROL	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	-	-	-	800,000,000.00	-	-
Purchase Of 15 Nos of office chairs and 10 Nos of office tables Within The Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,307,000.00	3,307,000.00	2,345,000.00	3,307,000.00	-	-
Purchase Of 5 Nos Hp Desktop Computers And 2 Nos Hp Laptops For Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,307,000.00	3,307,000.00	-	3,307,000.00	-	-
Purchase Of 5 Nos Sharp Photocopying Machines For Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,307,000.00	3,307,000.00	-	3,307,000.00	-	-
Purchase Of 5 Nos of Hp Scanners For Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23010118 - PURCHASE OF SCANNERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	4,312,447.22	3,307,000.00	3,307,000.00	-	3,307,000.00	-	-
Purchase Of 1 No of Power Generating Set (30Kva) For Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	25,547,000.00	25,547,000.00	-	23,547,000.00	-	-
Purchase Of 5 Nos of ploughs and Harrows in Maiduguri	021510200100 - BORNO STATE AGRICUL	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	11,000,000.00	11,000,000.00	3,480,000.00	11,000,000.00	-	-
Purchases Of 5 Nos of Theodolites, 5 Nos of Measuring wheels and measuring tapes For Use In The 27 LGA's	021510200100 - BORNO STATE AGRICUL	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70421 - AGRICULTURE	20842800 - State wide	-	2,050,000.00	2,050,000.00	-	2,050,000.00	-	-
Rehabilitation Of 1 block Office Building Within in Borno state Agricultural Development Programme	021510200100 - BORNO STATE AGRICUL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	30,175,000.00	30,175,000.00	9,700,000.00	30,175,000.00	-	-
Climate Change Management & Control Across The State	021510200100 - BORNO STATE AGRICUL	23040106 - CLIMATE CHANGE MANAGEMENT & CONTROL	70421 - AGRICULTURE	20842800 - State wide	-	15,000,000.00	15,000,000.00	-	10,000,000.00	10,000,000.00	-
Repairs Of The Existing farm center Office Buildings For Borno State Agricultural Mechanization Authority	021510200100 - BORNO STATE AGRICUL	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	-	-	26,000,000.00	-	10,000,000.00	-	-
Purchase Of Golf Wagon 1 Unit and 1 No of Toyota Hilux For the chief executive Borno State Agricultural Mechanization Authority	021511100100 - BORNO STATE AGRICUL	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20821300 - JERE	-	20,000,000.00	20,000,000.00	-	25,000,000.00	-	-
Purchase Of 1 No of 30 Kva Power Generating Set For Borno State Agricultural Mechanization Authority	021511100100 - BORNO STATE AGRICUL	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20821300 - JERE	-	15,000,000.00	15,000,000.00	-	15,000,000.00	-	-
Procurement of Agricultural Equipment Dis Plough, Farmtrac Tractors, dis Harrow and Bulldozer D7 1 Unit & Low Loader Bed With Prime 1 Unit For Borno State Agricultural Mechanization Authority.	021511100100 - BORNO STATE AGRICUL	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20821300 - JERE	420,000.00	1,033,000,000.00	33,000,000.00	250,000.00	510,000,000.00	-	-
Repairs Of 2 Nos of Tractors, 3 Nos Ploughs, 3 Nos Harrows, Ridgers For Borno State Agricultural Mechanization Authority	021511100100 - BORNO STATE AGRICUL	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FAC	70421 - AGRICULTURE	20821300 - JERE	-	45,000,000.00	45,000,000.00	-	70,000,000.00	-	-
Repairs Of The Existing farm center Office Buildings For Borno State Agricultural Mechanization Authority	021511100100 - BORNO STATE AGRICUL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20821300 - JERE	-	50,000,000.00	50,000,000.00	250,000.00	45,000,000.00	-	-
Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And Completion For Borno State Agricultural Mechanization Authority	021511100100 - BORNO STATE AGRICUL	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	30,000,000.00	-	-
Purchase Of 20Nos. of Toyota Hilux, 20Nos. of Toyota Hiace Bus And 20Nos. of Volkwagen Wagon Vehicle for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	3,179,860,000.00	5,400,000,000.00	7,679,584,000.00	-	8,600,000,000.00	-	-
Purchase Of 15Nos. of Toyota Hiace Bus And 5Nos. of Volkwagen Wagon Vehicle for Ministry of Justice	022000100100 - MINISTRY OF FINANCE A	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	300,000,000.00	800,000,000.00	800,000,000.00	4,400,000,000.00	-	-	-
Purchase Of 10Nos. of Toyota Hilux, And 10Nos. of Volkwagen Wagon Vehicle for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	-	-	-
Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	800,000,000.00	5,000,000.00	44,600,000.00	800,000,000.00	-	-
Purchase Of 3Nos. of Hp Desktops proRM And 2Nos. of Hp Pavillion core i5 Laptops Computers for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	10,000,000.00	5,000,000.00	-	10,000,000.00	-	-
Purchase Of 4Nos. of Hp Laser Je MR607t Computer Printers for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	250,920,000.00	5,000,000.00	300,000,000.00	-	5,000,000.00	-	-
Purchase Of 3Nos. of Sharp Photocopying Machines for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	5,000,000.00	200,000,000.00	-	5,000,000.00	-	-
Purchase Of 10Nos. Fire fighting equipment for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	300,000,000.00	50,000,000.00	-	300,000,000.00	-	-
Construction Of Ict Center for Ministry of finance.	022000100100 - MINISTRY OF FINANCE A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	1,100,000.00	200,000,000.00	-	-
Repairs of office building for the ministry of finance	022000100100 - MINISTRY OF FINANCE A	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	50,000,000.00	200,000,000.00	-	70,000,000.00	-	-
Acquisition of Computer Software for upgrading the transformation for the ministry of finance.	022000100100 - MINISTRY OF FINANCE A	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	200,000,000.00	-	-	200,000,000.00	-	-
NUT.6.Advocacy.6.1.7 Advocate for timely release of funds for food and nutrition activities in MDAs/LGAs	022000100100 - MINISTRY OF FINANCE A	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	200,000,000.00	-	-	110,000,000.00	-	110,000,000.00
NUT.6.Advocacy.6.1.1 Ensure adequate implementation of the policy through sufficient budgetary allocation and timely release of funds.	022000100100 - MINISTRY OF FINANCE A	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	-	-	-	100,000,000.00	-	100,000,000.00
Purchase Of 1 No. of Volkwagen Wagon Vehicle for Debt Management Office.	022000200100 - BORNO STATE DEBT MA	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	7,200,000.00	7,200,000.00	-	7,200,000.00	-	-
Purchase Of 15 Nos. of Executive Tables And 15 Nos. of Executive Swivel Chairs And 30 Nos. of Visitors chairs for Debt Management Office.	022000200100 - BORNO STATE DEBT MA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	3,500,000.00	3,500,000.00	-	3,500,000.00	-	-
Purchase Of 5 Nos. of Hp 8Gb Ram Laptops & 10Nos. of 4Gb Ram Desktop 17 Inch Screen for Debt Management Office.	022000200100 - BORNO STATE DEBT MA	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	4,000,000.00	-	-
Purchase Of 4 Nos. of Black White Laser Jet Printer & 1 No. of Hp Color Laserjet Printer for Debt Management Office.	022000200100 - BORNO STATE DEBT MA	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	3,800,000.00	3,800,000.00	2,817,000.00	3,800,000.00	-	-
Purchase Of 2 Nos. of Sharp Color Photocopying Machines for Debt Management Office.	022000200100 - BORNO STATE DEBT MA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-
Purchase Of 2 Nos. Brand New 2021 Lexus Gx 460 For Executive Chairman, 5 Nos. 2022 Toyota Camry Le For 5 Group Heads, 7 Nos Of Toyota Hilux 2012 Brand For 7 Area Offices Including Maiduguri Head Quarters	022000800100 - BORNO STATE INTERNA	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	75,000,000.00	75,000,000.00	54,500,000.00	60,000,000.00	-	-

Purchase Of 5 Nos. Of Hp Spectre 14-Ef0013 X360 12Th Gen Core I7 2Tbssd 16Gbram 13.5" 3K2K Touch,Backlit,Fp,Stylus Pen,Win11 for Borno State Internal Revenue Service	022000800100 - BORNO STATE INTERNA	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	8,000,000.00	8,000,000.00	910,000.00	8,000,000.00	-	-
Purchase Of Hp Deskjet Plus 4120 All-In-One Printer For All Area Offices Bolori, Custom, And Maiduguri Head Quarters for Borno State Internal Revenue Service	022000800100 - BORNO STATE INTERNA	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	1,253,000.00	5,000,000.00	5,000,000.00	405,000.00	8,000,000.00	-	-
Purchase Of 1 Nos. Sharp Ar 6031N A3 All-In-One Desktop Photocopier for Borno State Internal Revenue Service	022000800100 - BORNO STATE INTERNA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	1,280,000.00	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 10 Nos HP Scanners For All Area Offices Bolori, Custom, And Maiduguri Head Quarter for Borno State Internal Revenue Service	022000800100 - BORNO STATE INTERNA	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	9,500,000.00	9,500,000.00	-	3,500,000.00	-	-
Purchase Of 5 Nos. 150 Kva Generating Set For Area Offices At Bama, Ngala, Biu, Monguno, Bolori, Custom, Askra/Uba LGAs.	022000800100 - BORNO STATE INTERNA	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AF	20842800 - State wide	-	25,000,000.00	25,000,000.00	-	20,000,000.00	-	-
Construction Of Office Buildings, Executive Floor At Maiduguri Head Quarter, Monguno, Biu, Askira Uba Model Revenue Office LGAs.	022000800100 - BORNO STATE INTERNA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	45,000,000.00	45,000,000.00	5,000,000.00	60,000,000.00	-	-
Construction Of Servers, Internet Subscription, Softwares, Lan Connections And Access Points for Borno State Internal Revenue Service.	022000800100 - BORNO STATE INTERNA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	-	-
Rehabilitation Of Area Offices At Custom And Bolori wards.	022000800100 - BORNO STATE INTERNA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	25,000,000.00	25,000,000.00	14,404,900.00	30,000,000.00	-	-
Landscaping and Drainages for five model revenue office in maiduguri	022000800100 - BORNO STATE INTERNA	23040103 - WILDLIFE CONSERVATION	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	4,220,700.00	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Purchase Of 15 Nos. of Executive Tables And 15 Nos. of Executive Swivel Chairs And 30 Nos. of Visitors chairs for BIRS.	022000800100 - BORNO STATE INTERNA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Construction Of Hotel Buildings In Damboa, Uba, Gwoza, Baga & Bama Lgas	022200100100 - MINISTRY OF TRADE, IN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70472 - HOTELS AND RESTUARANT	20842800 - State wide	-	5,500,000,000.00	5,500,000,000.00	951,517,361.25	500,000,000.00	-	-
Construction of Bulumkutu Monday Market II and 1No of state Hotels at Bama, Banki, Baga and Benishek LGAs.	022200100100 - MINISTRY OF TRADE, IN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STO	20842800 - State wide	-	708,000,000.00	708,000,000.00	-	7,238,236,000.00	-	-
Development Of Tourist Centres: Long Procurement Securing & Construction Of New Amusement Park in MMC LGA.	022200100100 - MINISTRY OF TRADE, IN	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACIL	70473 - TOURISM	20822100 - MAIDUGURI METRO	276,293,591.13	200,000,000.00	200,000,000.00	-	50,000,000.00	-	-
Rehabilitation of Maiduguri International Hotel and others infrastructures.	022200100100 - MINISTRY OF TRADE, IN	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	219,243,550.05	8,000,000,000.00	5,000,000,000.00	1,152,074,261.25	1,000,000,000.00	-	-
Market Feasibility Study on the effect of Commodity Price in Borno State, to conduct a study to Identify Untapped Solid Minerals available in Borno State and Improve export Promotion through the state committee on export trade.	022200100100 - MINISTRY OF TRADE, IN	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	75,000,000.00	-	-
Monitoring And Evaluation of ongoing Projects in the State	022200100100 - MINISTRY OF TRADE, IN	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	21,000,000.00	21,000,000.00	-	20,000,000.00	-	-
Purchase Of office furnitures (6 Nos Executive Chairs And 4 NosTables, 7 Nos of Visitors Chairs for Ministry of Trade and Investment	022200100100 - MINISTRY OF TRADE, IN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	38,600,000.00	21,000,000.00	21,000,000.00	-	10,000,000.00	-	-
Purchase Of 1 No. Toyota Corolla Le 2003 Model for Investment	022200100100 - MINISTRY OF TRADE, IN	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	-	-	10,000,000.00	-	-
Project Facilitation Fund (PFF)	022200100100 - MINISTRY OF TRADE, IN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70151 - R&D GENERAL PUBLIC SER	20822100 - MAIDUGURI METRO	-	-	-	-	300,000,000.00	-	-
Acquisition of land to Investment to promote PPP	022201000100 - BORNO STATE INVESTM	23010101 - PURCHASE / ACQUISITION OF LAND	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	269,000,000.00	269,000,000.00	-	-	-	-
Purchase Of 2Nos. Toyota Corolla Le 2003 Model for Investment	022201000100 - BORNO STATE INVESTM	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	180,000,000.00	180,000,000.00	-	33,000,000.00	-	-
Purchase Of 1Nos. of Executive Table and two Nos of visitor Chairs for Borno Investment	022201000100 - BORNO STATE INVESTM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	5,000,000.00	-	-
Purchase Of 5 Nos. Hp Laptop 15 - Intel Pentium- 1Tb Hard Drive - 8Gb Ram - Windows 10 - 10Th Gen-Silver For Investment	022201000100 - BORNO STATE INVESTM	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND	20842800 - State wide	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 3 Nos. Laserjet Mfp M236D For Investment	022201000100 - BORNO STATE INVESTM	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 2 Nos. Sharp Monochrome Ar-7024 Photocopier For Investment	022201000100 - BORNO STATE INVESTM	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 1 Nos. (250 Kva) Power Generating Set For Investment	022201000100 - BORNO STATE INVESTM	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	44,000,000.00	44,000,000.00	-	24,000,000.00	-	-
Construction Of Office Building At Nijimtilo for Investment	022201000100 - BORNO STATE INVESTM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	225,000,000.00	225,000,000.00	-	35,000,000.00	-	-
Construction Of Ict Center for Investment	022201000100 - BORNO STATE INVESTM	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Training Of 10Nos. Of staff for PPP Within Mmc & Jere LGA.	022201000100 - BORNO STATE INVESTM	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,812,000.00	-	-
Purchase Of 2 Nos. Toyota Corolla Le 2003 Model for Borno Investment Company LTD.	022201800100 - BORNO INVESTMENT CO	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	12,465,000.00	12,465,000.00	-	20,000,000.00	-	-
Purchase Of 10 Units of houses from disposal of houses for Borno Investment Company LTD	022201800100 - BORNO INVESTMENT CO	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	58,000,000.00	58,000,000.00	-	-	-	-
Purchase Of Shares & Investments From Glaxo 1,000,000 , Mtn 25,6279 , Zenith 1,500,000 , Uba 5,000,000 , Gtb 2,500,000 , Wapco 5,000,000 , Dangote Cement 260,000 , Uacn 3,000,000 for Borno Investment Company LTD.	022201800100 - BORNO INVESTMENT CO	23010143 - PURCHASE OF SHARES & INVESTMENTS GENERAL	70411 - GENERAL ECONOMIC AND	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	200,000,000.00	-	-
Purchase Of 2Nos. of Executive Chairs for Borno Investment Company LTD	022201800100 - BORNO INVESTMENT CO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	1,530,000.00	1,530,000.00	-	1,000,000.00	-	-
Purchase Of 2Nos. Desktop Computer for Borno Investment Company LTD	022201800100 - BORNO INVESTMENT CO	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	900,000.00	900,000.00	-	1,000,000.00	-	-
Purchase Of 1Shredding Machines For Borno Investment Company LTD	022201800100 - BORNO INVESTMENT CO	23010117 - PURCHASE OF SHREDDING MACHINES	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	105,000.00	105,000.00	-	-	-	-
Capacity building of staff to the PPP directorate across the state.	022201800100 - BORNO INVESTMENT CO	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Purchase Of 1Nos. Laserjet Mfp M236D For Borno Investment Company Ltd	022201800100 - BORNO INVESTMENT CO	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	-	-	1,000,000.00	-	-
Rehabiltaion/Repairs of Borno Investment Staffs Quarters	022201800100 - BORNO INVESTMENT CO	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	-	-	1,915,501,000.00	-	-
PURCHASE/ACQUISITION OF LAND (MINING ACTIVITIES)	022205100100 - BORNO STATE MINING C	23010101 - PURCHASE / ACQUISITION OF LAND	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	500,000,000.00	150,000,000.00	-	203,125,000.00	-	-
Purchase Of 1No. Of Toyota 2020 Hilux For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	45,000,000.00	25,000,000.00	-	-	-	-
Purchase Of Various Executive Tables And Excutive Chairs For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	25,000,000.00	300,000,000.00	23,100,000.00	25,000,000.00	-	-
Purchase Of 3 Hp pro 88 Desktop Computers And 2 Hp pavillion core i5 Laptops For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010113 - PURCHASE OF COMPUTERS	70441 - MINING OF MINERAL RESO	20842800 - State wide	-	10,000,000.00	45,000,000.00	-	10,000,000.00	-	-
Purchase Of 3 Hp MX400 Printers For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010114 - PURCHASE OF COMPUTER PRINTERS	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	5,000,000.00	25,000,000.00	1,970,000.00	5,000,000.00	-	-
Purchase Of 2 Sharp MD200 Photocopying Machines For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	7,500,000.00	10,000,000.00	-	7,500,000.00	-	-
Upgrading Of Re-Cycling Plant For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010128 - PURCHASE OF SECURITY EQUIPMENT	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	15,000,000.00	5,000,000.00	-	15,000,000.00	-	-
Purchase Of Kord 64, Gto and Hot Large Binding For MINING COMPANY	022205100100 - BORNO STATE MINING C	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	100,000,000.00	7,500,000.00	-	55,000,000.00	-	-
Purchases Of (3) Surveying Tripods.4 Story Poles.100 Measuring Tape.1000 Surveyor'S Brush Axes.2000 Land Surveying Markers for Mining company	022205100100 - BORNO STATE MINING C	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	100,000,000.00	15,000,000.00	-	15,000,000.00	-	-
Purchase Of Shares & Investments From Wapco and Glaxo with other for Mining Company	022205100100 - BORNO STATE MINING C	23010143 - PURCHASE OF SHARES & INVESTMENTS GENERAL	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Erosion & Flood Control for Mining Company main campus	022205100100 - BORNO STATE MINING C	23040102 - EROSION & FLOOD CONTROL	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	25,000,000.00	75,000,000.00	-	25,000,000.00	-	-
Research And Development is carried out to improve quality control and to provide effective service delivery for Mining Company	022205100100 - BORNO STATE MINING C	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	25,000,000.00	10,000,000.00	-	25,000,000.00	-	-
Provision of 100 No of cctv software within the minig company for security purposes.	022205100100 - BORNO STATE MINING C	23050102 - COMPUTER SOFTWARE ACQUISITION	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	7,500,000.00	100,000,000.00	-	7,500,000.00	-	-
Monitoring Of Projects And Supervisions for the minig company	022205100100 - BORNO STATE MINING C	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	25,000,000.00	25,000,000.00	-	25,000,000.00	-	-
Construction of new roads at mining company office	022205100100 - BORNO STATE MINING C	23020114 - CONSTRUCTION / PROVISION OF ROADS	70441 - MINING OF MINERAL RESO	20822100 - MAIDUGURI METRO	-	15,000,000.00	25,000,000.00	-	15,000,000.00	-	-
Construction Of Ict Center for Investment	022205100100 - BORNO STATE MINING C	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	25,000,000.00	70,887,000.00	-	25,000,000.00	-	-
Rehabilitation/Repairs of Mining Company Office	022205100100 - BORNO STATE MINING C	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	5,000,000.00	75,000,000.00	-	5,000,000.00	-	-
Purchase Of 2 Toyota COROLLA LE For Borno State Hotels.	022205200100 - BORNO STATE HOTELS	23010105 - PURCHASE OF MOTOR VEHICLES	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	35,000,000.00	35,000,000.00	-	-	-	-
Purchase Of 1 Nos. Hp Laptop 15 - Intel Pentium- 1Tb Hard Drive - 8Gb Ram - Windows 10 - 10Th Gen-Silver For Borno State Hotels.	022205200100 - BORNO STATE HOTELS	23010113 - PURCHASE OF COMPUTERS	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	1,860,000.00	-	-
Purchase Of 1 Nos. (250 Kva) Power Generating Set For Borno State Hotels.	022205200100 - BORNO STATE HOTELS	23010119 - PURCHASE OF POWER GENERATING SET	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	18,000,000.00	-	-
Provision Of Infrastructure For Borno State Hotels.	022205200100 - BORNO STATE HOTELS	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	130,000,000.00	130,000,000.00	-	-	-	-
Purchase Of 100 Nos. Of keke To Borno Express Transport Corporation.	022205200100 - BORNO STATE HOTELS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	-	-	-	9,500,000.00	-	-
Computer Software / Internet, Installation of Internet Facilities .	022205400100 - BORNO MONDAY MARKE	23050102 - COMPUTER SOFTWARE ACQUISITION	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	6,000,000.00	6,000,000.00	-	3,000,000.00	-	-

Purchase Of Fire Fighting Equipment(Dry Chemical Powder - Dcp - Trolley Fire Ex. 50 Kg And Caution Triangles) for Kano Motor Park and Market	022205400200 - BORNO KANO MOTOR PA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	1,000,000.00	5,000,000.00	-	-	-	-
Monitoring and evaluation the level of perfomance projects of Kano Motor Park and Market	022205400200 - BORNO KANO MOTOR PA	23050103 - MONITORING AND EVALUATION	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	100,000.00	1,000,000.00	-	-	-	-
Purchase Of 1Nos. Hp Laptops And 1Nos. Desktop Computer of Kano Motor Park and Market	022205400200 - BORNO KANO MOTOR PA	23010113 - PURCHASE OF COMPUTERS	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 10 Kva Generating Set of Kano Motor Park and Market	022205400200 - BORNO KANO MOTOR PA	23010119 - PURCHASE OF POWER GENERATING SET	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	5,000,000.00	1,000,000.00	-	-	-	-
Purchase Of 1Nos. Laserjet Mfp M236D Printer For Borno Kano Motor Park and Market	022205400200 - BORNO KANO MOTOR PA	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	-	100,000.00	-	1,000,000.00	-	-
Purchase Of Mini 3in1 Laserjet Photocopying Machines For Kano Motor Parks	022205400200 - BORNO KANO MOTOR PA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70471 - DISTRIBUTIVE TRADE, STO	20822100 - MAIDUGURI METRO	-	-	6,000,000.00	-	300,000.00	-	-
Rehabilitation Of Dilapidated Infrastructures for Maiduguri International Hotel	022205600100 - BORNO MAIDUGURI INT	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70472 - HOTELS AND RESTUARANT	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of Security Equipment (I.E.D-Detecctors, Cctv-Cameras) for Borno state Plastic Company	022205700100 - BORNO STATE PLASTIC	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	4,000,000.00	4,000,000.00	-	3,200,000.00	-	-
Purchase Of Industrial Equipment (Gantry Crane & Forklift) for Borno state Plastic Company	022205700100 - BORNO STATE PLASTIC	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of Heavy Duty Plants & Machineries (Assorted Moulds & Accessories) for Borno state Plastic Company	022205700100 - BORNO STATE PLASTIC	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	-	-	-
Construction Of Office Building At Njimtilo Factory (Office & Canteen)	022205700100 - BORNO STATE PLASTIC	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	2,000,000.00	5,000,000.00	-	-	-	-
Provision Of Infrastructure (Art Gallery, R&D Equipment & Display Centres) for Borno state Plastic Company	022205700100 - BORNO STATE PLASTIC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	2,000,000.00	4,000,000.00	-	-	-	-
Purchase Of 2 Nos Executive Chairs, 2 Nos Tables, And 2Nos of Binatone Standing Fans for Borno Wire and Nail Company.	022205900100 - BORNO STATE WIRE AN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 2 Nos. Hp Printer for Borno Wire and Nail Company.	022205900100 - BORNO STATE WIRE AN	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND	20821300 - JERE	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 2 hp Desktop Computers for Neital Nigeria Limited	022206000100 - BORNO STATE NEITAL N	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	-	-	-
Purchase Of 1 No 500 Kva Mikano for Neital Nigeria Limited	022206000100 - BORNO STATE NEITAL N	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	-	-	-
Purchase Of Multi-Purpose sharp m360 Machines for Borno State NEITAL NIG. LTD	022206000100 - BORNO STATE NEITAL N	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	6,000,000.00	-	31,550,000.00	-	-
Construction Of Ict Center for NEITAL NIG. LTD	022206000100 - BORNO STATE NEITAL N	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	-	-	15,000,000.00	-	-
Purchase 2 Nos Table for Borno Supply Company	022206100100 - BORNO STATE SUPPLY C	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	-	-	-
Construction Of 3 Nos of Mega Filling Station, One In Each Of The (3) Senatorial Zone	022206100100 - BORNO STATE SUPPLY C	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	1,000,000.00	2,000,000.00	-	-	-	-
Purchase Of 10Nos. Fire Extinguisher for Borno Supply Company	022206100100 - BORNO STATE SUPPLY C	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70411 - GENERAL ECONOMIC AND	20822100 - MAIDUGURI METRO	-	-	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 1 No.Toyota Hilux, 15 Nos. Golf Wagon for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	453,042,000.00	100,000,000.00	100,000,000.00	57,056,750.00	300,000,000.00	-	-
Purchase Of 1000 Nos. Of keke To Borno Express Transport Corporation.	022900100100 - MINISTRY OF TRANSPO	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	182,000,000.00	200,000,000.00	200,000,000.00	57,056,750.00	200,000,000.00	-	-
Purchase Of 6 Nos, 14 Seater Buses For Intra-City Service To Borno Express Transport Corporation	022900100100 - MINISTRY OF TRANSPO	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	6,296,894,568.28	1,000,000,000.00	1,000,000,000.00	1,652,754,305.41	-	-	-
Purchase Of 10No Sets Of Executive tables and chairs for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	10,684,200.00	20,000,000.00	20,000,000.00	-	40,000,000.00	-	-
Purchase Of 5Nos Of Laptop, And 10No Sets Of Desktop Computers for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	1,500,000.00	2,000,000.00	2,000,000.00	-	20,000,000.00	-	-
Purchase Of 5 Nos Hp mw314 Printers for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	5,000,000.00	-	-
Purchase Of 5 Nos Multi-Purpose sharp m360 Machines for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	600,000.00	4,000,000.00	4,000,000.00	-	10,000,000.00	-	-
Purchase Of 2 Nos. (250 Kva) Power Generating Set for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	3,368,000.00	600,000,000.00	-	-
Purchase Of 10Nos of Fire Extinguisher For Office And Workshop Uses for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	2,000,000.00	-	-
Construction Of Rail projects in JERE LGA	022900100100 - MINISTRY OF TRANSPO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20821300 - JERE	-	2,000,000,000.00	2,000,000,000.00	1,588,554,323.00	4,139,252,000.00	-	-
construction/provision of street light in MMC and JERE LGA	022900100100 - MINISTRY OF TRANSPO	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	220,529,094.74	1,000,000,000.00	1,000,000,000.00	761,539,845.55	1,000,000,000.00	-	-
Rehabilitation Of Electricity Within Mmc, Jere, Konduga, Mafa, Bayo, Shani & Biu Township.	022900100100 - MINISTRY OF TRANSPO	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET LIGH	70435 - ELECTRICITY	20842800 - State wide	-	200,000,000.00	200,000,000.00	185,557,500.00	200,000,000.00	-	-
Inter-State Visitations For Transport Development for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	7,500,000.00	10,000,000.00	10,000,000.00	1,305,000.00	20,000,000.00	-	-
Monitoring Of Projects And Supervisions f for the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	7,200,000.00	10,000,000.00	10,000,000.00	-	25,000,000.00	-	-
Celebration Of Fasting Period, Eidul Fitr And Eidul Kabir Incentives to the Ministry of Transport and Energy	022900100100 - MINISTRY OF TRANSPO	23050104 - ANNIVERSARIES/CELEBRATIONS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	502,050,000.00	10,000,000.00	10,000,000.00	2,260,000.00	30,000,000.00	-	-
Monitoring and Evaluation of various health programmes within the ministry.	022900100100 - MINISTRY OF TRANSPO	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	1,180,447,255.00	5,000,000.00	5,000,000.00	-	200,000,000.00	-	-
Construction Of Rail projects in MMC LGA	022900100100 - MINISTRY OF TRANSPO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	2,131,382,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	3,964,734,000.00	-	-
construction/provision of Electricity in magumeri lga	022900100100 - MINISTRY OF TRANSPO	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20812000 - MAGUMERI	-	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	-	-	-
construction/provision of Electricity in chibok lga	022900100100 - MINISTRY OF TRANSPO	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20830600 - CHIBOK	-	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	-	-
Purchase Of 14 Hummer Buses for Borno Express Transport	022905300100 - BORNO STATE EXPRESS	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	700,000,000.00	700,000,000.00	101,300,000.00	368,000,000.00	-	-
Purchase Of 2 Nos. Wheel Balancing & Tyre Changer, 1 No. Honing Machine, 1 No. Complete Crane Machine, 30 Tonnes Of Pressing Machine, 2 No. Digital Scanner, 1 No. Complete Tools Box And 1 No. Electric Sewing Machine.	022905300100 - BORNO STATE EXPRESS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	15,820,000.00	80,000,000.00	-	-
Construction Of 1 Block of Additional Office Building At Maiduguri Headquarters.	022905300100 - BORNO STATE EXPRESS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	137,000,000.00	-	-
Rehabilitation Of 6 Flats of Staff Residential Housing.	022905300100 - BORNO STATE EXPRESS	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	-	30,000,000.00	-	-
Purchase Of 5 Nos. Tricycle For Partrol Within Maiduguri Metro Polis i.GA.	022905500100 - BORNO STATE TRAFFIC	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	17,500,000.00	17,500,000.00	-	17,500,000.00	-	-
Purchase Of 5 Nos. Hp Laptop 15 - Intel Core I3 - 1Tb Hard Drive - 8Gb Ram - Touchscreen - 10Th Gen - Freedos For 5 Units for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	5,512,000.00	5,512,000.00	-	5,512,000.00	-	-
Purchase Of 3 Nos. Hp A4 M455S Mfp, Laserjet Printer for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	27,750,000.00	1,378,000.00	1,378,000.00	-	1,378,000.00	-	-
Purchase Of 2 Nos. Sharp Digital Photocopier Mx 260N for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	1,378,000.00	1,378,000.00	-	1,378,000.00	-	-
Purchase Of 300 Nos. Hand Security Scanners for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	1,378,000.00	1,378,000.00	-	1,378,000.00	-	-
Purchase Of 3 Nos. Of Weight Bridge Machines for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	150,000,000.00	-	-
Construction Of Head Quarter Office In Maiduguri for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	26,445,000.00	26,445,000.00	-	146,938,000.00	-	-
Construction Of Weigthbrifge In Maiduguri for Borno State Traffic Management Agency	022905500100 - BORNO STATE TRAFFIC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	52,852,664.48	166,938,000.00	166,938,000.00	-	-	-	-
Procurement Of 1 Nos Of Toyata Hilux And 3 Nos Peugeot 406 for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23010105 - PURCHASE OF MOTOR VEHICLES	70435 - ELECTRICITY	20821300 - JERE	-	87,500,000.00	87,500,000.00	-	117,000,000.00	-	-
Procurement Of 10 Nos. of Sets Of Executives Chairs And 10 Nos of ExecutivesTables for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70435 - ELECTRICITY	20821300 - JERE	-	8,750,000.00	8,750,000.00	-	8,750,000.00	-	-
Procurement Of 4 Nos Of Dell Latitude 7480 - Intel Core I7 for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23010113 - PURCHASE OF COMPUTERS	70435 - ELECTRICITY	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Procurement Of 4 Nos Of Hp Colour Laserjet Pro Mfp M479Fnw Printer for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23010114 - PURCHASE OF COMPUTER PRINTERS	70435 - ELECTRICITY	20821300 - JERE	463,449,159.01	3,750,000.00	3,750,000.00	-	3,750,000.00	-	-
Procurement Of 2 Nos Of Sharp Ar 6031N Desktop Photocopier for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70435 - ELECTRICITY	20821300 - JERE	274,237,388.50	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Provision Of Electricity:- Itd/Tdn To Ajiri and Nguwam Mafa Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	1,473,231,000.00	1,698,231,000.00	452,000,000.00	1,502,523,000.00	-	-
Provision Of Electricity:- Itd/Tdn To Chul & Tampul Uba/Askira Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	2,000,000,000.00	2,000,000,000.00	2,449,073,650.00	1,502,523,000.00	-	-
Provision Of Electricity:- Itd/Tdn To Monguno Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	3,000,000.00	3,000,000.00	-	1,502,523,000.00	-	-

Provision Of Electricity:- Itd/Tdn To Gajiram Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	50,000,000.00	50,000,000.00	-	1,502,523,000.00	-	-
Provision Of Electricity:- Itd/Tdn To Mmc Kuwari Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	-	-	-	1,502,523,000.00	-	-
Provision Of Electricity:- Itd/Tdn To Molai Tdn for Rural Electrification Board.	022905700100 - BORNO STATE RURAL EL	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	1,473,231,000.00	-	-	1,502,527,000.00	-	-
Rehabilitation / Repairs - Electricity Borno Central (Mafa, Dikwa, Konduga, Bama & Dalori Town), & Northen Borno (Kaga-Benisheikh, Ngamdu, Jakana & Mainok,Gubio, Nganzai, Kukawa-Baga & Mobbar-Damasak)	022905700100 - BORNO STATE RURAL EL	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	2,000,000,000.00	-	-	1,497,484,000.00	-	-
Research on street lights development per 3 senatorial zones	022905700100 - BORNO STATE RURAL EL	23050101 - RESEARCH AND DEVELOPMENT	70435 - ELECTRICITY	20821300 - JERE	-	3,000,000.00	-	-	3,000,000.00	-	-
Monitoring on project completion per 3 senatorial zones.	022905700100 - BORNO STATE RURAL EL	23050103 - MONITORING AND EVALUATION	70435 - ELECTRICITY	20821300 - JERE	-	50,000,000.00	-	-	50,000,000.00	-	-
Construction Of Additional Office Buildings In Jere	022905700100 - BORNO STATE RURAL EL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70435 - ELECTRICITY	20821300 - JERE	-	-	-	-	314,782,000.00	-	-
Purchase Of 3 Nos Of Safar Chair, 14 Nos Of Visitors Executive Chairs, 2 Nos Of Table 1.8M, 3 Nos Of Fridge, 2 Nos Of Tv 32,10 Nos Of Extension Wire, 4 Nos Of Executive Chairs for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	20821300 - JERE	2,517,027,997.40	40,000,000.00	40,000,000.00	-	20,000,000.00	-	-
Purchase Of 5 Nos Of Hp Laptops for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	-
Purchase Of 3 Nos Of M130A, 1 Nos M479 Pro Printers And Cartridges for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	-	7,000,000.00	7,000,000.00	-	3,500,000.00	-	-
Purchase Of Hp Laserjet Enterprise Mfp M830Z for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70451 - ROAD TRANSPORT	20821300 - JERE	-	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-
Procurement Of 6 Nos 500 Kva Generator for Ministry and Outstations.	023400100100 - MINISTRY OF WORKS AN	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	20842800 - State wide	-	250,000,000.00	250,000,000.00	-	250,000,000.00	-	-
Purchase Of Roller 18 Tons, Payloader 966 G, Trailers 28Cm3, Tipping Trialers, Low Bed 60 Tons for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	20842800 - State wide	-	300,000,000.00	300,000,000.00	30,000,000.00	1,500,000,000.00	-	-
Purchase Of Batching Plant 400 Tons P/H, Quarry Plant 400 Tons And Motor Crane for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	3,000,000,000.00	4,700,000,000.00	3,840,668,593.78	1,500,000,000.00	-	-
Purchase Of Bulldozer Ds 32, Motor Grader 140G, and Excavator 330B for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	311,990,000.00	100,000,000.00	1,200,000,000.00	455,299,459.22	1,500,000,000.00	-	-
Purchase Of Soil Compactor, Asphalt Roller And Pneumatic Roller for the ministry of works and housing	023400100100 - MINISTRY OF WORKS AN	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	1,000,000,000.00	868,780,265.74	1,500,000,000.00	-	-
Construction Of Office Building in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	2,000,000,000.00	526,666,408.80	500,000,000.00	-	-
Construction Of Residential Bedroom in Jere Local Government	023400100100 - MINISTRY OF WORKS AN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20821300 - JERE	12,270,074,336.38	2,000,000,000.00	5,000,000,000.00	9,986,886,060.01	1,000,000,000.00	-	-
Construction Of Residential Bedroom in Biu Local Government	023400100100 - MINISTRY OF WORKS AN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20830500 - BIU	180,837,100.00	5,000,000,000.00	500,000,000.00	4,176,140,000.00	1,000,000,000.00	-	-
Construction of new housing estate @ MMC Local Government	023400100100 - MINISTRY OF WORKS AN	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	521,832,791.51	300,000,000.00	250,000,000.00	250,000,000.00	1,659,000,000.00	-	-
Construction of Road in Gamboru Ngala Local Government	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822500 - NGALA	-	250,000,000.00	1,000,000,000.00	827,740,310.30	1,329,885,000.00	-	-
Construction of Road From bypass to Kashim Ibrahim Teaching Hospital Overlying Baga Fish Market in MMC	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	1,000,000,000.00	995,142,401.81	1,529,885,000.00	-	-
Construction of Road From bypass to galtimari Overlying Road at barrack in jere Local Government	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821300 - JERE	-	1,000,000,000.00	25,000,000.00	-	1,529,885,000.00	-	-
Construction of Road at Fulka to Kirawa	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20842800 - State wide	4,662,495,398.31	25,000,000.00	100,000,000.00	2,000,000,000.00	1,529,885,000.00	-	-
Construction of Road From bypass to Giwa Barrack Overlying Road at Mairi Bama Road in jere Lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	2,000,000,000.00	300,000,000.00	-	1,529,885,000.00	-	-
Construction of Road From bypass to Baga Fish Market Overlying Road at Custom Market in jere Lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	300,000,000.00	5,000,000,000.00	5,000,000,000.00	1,529,885,000.00	-	-
Construction of Road From Biu Town to Garkida	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	1,529,885,000.00	-	-
Construction of Road From Biu Town to Zarawuyaku	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	5,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,529,885,000.00	-	-
Construction of Road From Biu Town to Miringa	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	4,000,000,000.00	6,000,000,000.00	6,000,000,000.00	1,529,885,000.00	-	-
Construction of new roads @ gubio lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821300 - JERE	-	6,000,000,000.00	2,900,000,000.00	985,804,719.70	1,529,885,000.00	-	-
completion of ongoing roads within mmc lga.	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	4,000,000,000.00	-	-	1,529,885,000.00	-	-
Construction of new roads @ bama lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
Construction of new roads @ gwoza lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
completion of ongoing roads within mmc lga.	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
Construction of new roads @ bama lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
Construction of new roads @ gubio lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
completion of ongoing roads within mmc lga.	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
Construction of new roads @ konduga lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
Construction of new roads @ monguno lga	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,885,000.00	-	-
completion of ongoing roads within mmc lga.	023400100100 - MINISTRY OF WORKS AN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,529,902,000.00	-	-
Construction Of Flyover Bridges at post office in jere lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Completion Of Bridges from molai kaleri to Giwabarrack in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at molai to university of maidiguri in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at moduganari to road safety office in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at moduganari to post office in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at customs market to zabalmari in jere lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at customs market to muna trailer parks in jere lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction Of Bridges at molai to university of maidiguri in mmc lga	023400100100 - MINISTRY OF WORKS AN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,250,000,000.00	-	-
Construction/Installation Of 6 Km Streetlights On Road Mogoramtito State University, Installation Of 3.7 Km Streetlighst On Road Within Baga Fish Market, Installation Of 5 Km Streetlights Each In mmc Lga.	023400100100 - MINISTRY OF WORKS AN	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,000,000,000.00	-	-
Construction/Installation Of 6 Km Streetlights On Road Mogoramtito State University, Installation Of 3.7 Km Streetlighst On Road Within Jiddari Polo, Installation Of 5 Km Streetlights Each In Jere Lga.	023400100100 - MINISTRY OF WORKS AN	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,000,000,000.00	-	-
Rehabilitation Of residential building At Ngala Lga.	023400100100 - MINISTRY OF WORKS AN	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	100,000,000.00	-	-
Rehabilitation of Roads from Maiduguri - Damboa Road. And Township Road in mmc Lga.	023400100100 - MINISTRY OF WORKS AN	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,619,420,000.00	-	-
Repairs of Industrial Park before Baga Fish Market in MMC.	023400100100 - MINISTRY OF WORKS AN	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,100,000,000.00	-	-
Repairs of Industrial Park before njimtilo estate in jere lga.	023400100100 - MINISTRY OF WORKS AN	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,100,000,000.00	-	-
Monitoring And Evaluation of ongoing Projects to the completion and implementation of all projects in the State	023400100100 - MINISTRY OF WORKS AN	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	30,000,000.00	-	-
Repairs of equipment and machineries in mmc lga.	023400100100 - MINISTRY OF WORKS AN	23030129 - REPAIRS OF EQUIPMENT AND MACHINERIES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	150,000,000.00	-	-
Acquisition Of 2 plots of Land in M.M.C and Jere L.G.As each of the State	023400400100 - BORNO STATE ROAD MA	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	20821300 - JERE	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	-
Purchase Of 11 Nos Of Tipping Trucks for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20821300 - JERE	111,003,400.00	2,000,000,000.00	2,000,000,000.00	1,702,500,000.00	1,000,000,000.00	-	-
Purchase Of 11 Nos Of Tipping Trucks for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20821300 - JERE	-	7,000,000.00	7,000,000.00	-	1,000,000,000.00	-	-
Purchase Of office furnitures (6 Nos Executive Chairs And 4 NosTables, 7 Nos of Visitors Chairs, 1No of Samsung Tv Flat Screens And Ceiling Fans) for Borno road maitenance agency	023400400100 - BORNO STATE ROAD MA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	20821300 - JERE	-	7,000,000.00	4,000,000.00	-	7,000,000.00	-	-
Purchase Of Computers (4 Nos Of Hp Notebook 15 Intel Core I5 - 16Gb Ram- 1Tb Hdd) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	-	4,000,000.00	2,000,000.00	-	4,000,000.00	-	-
Purchase Of Computer Printers (4 Nos Of Hp Officejet Pro 9013 All-In-One Printer Prepaid) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of Photocopying Machines (Sharp Monochrome Ar-6020V Photocopier) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70451 - ROAD TRANSPORT	20821300 - JERE	-	2,000,000.00	10,000,000.00	-	2,000,000.00	-	-
Purchases Of Surveying Equipment (Theodolite Northwest Instrument Nts03 Total Station) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	20821300 - JERE	222,586,133.84	10,000,000.00	30,000,000.00	-	10,000,000.00	-	-

Purchase Of Heavy Duty Plants & Machineries (One Asphalt Paver And Logistics) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70451 - ROAD TRANSPORT	20821300 - JERE	2,967,463,910.99	1,000,000,000.00	25,000,000.00	-	-	-	-
Purchase Of 1 No of Power Generating Set (500kVA Maikano Model) for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	20821300 - JERE	1,688,072,447.65	25,000,000.00	6,579,247,000.00	4,658,520,722.50	25,435,000.00	-	-
Provision Of Road & Drains At Waka College Of Education Biu Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	5,079,247,000.00	7,956,188,000.00	8,089,596,630.00	3,708,838,000.00	-	-
Provision Of Road & Drains At Lau Dam in Konduga Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,160,000,000.00	-	-
Provision Of Road & Drains At Jidda Polo in jere Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,160,000,000.00	-	-
Provision Of Road & Drains At Gomari airpost jere Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,160,000,000.00	-	-
Provision Of Road & Drains At Damboa Town in Damboa Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,160,000,000.00	-	-
Provision Of Road & Drains At Chibok Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,160,000,000.00	-	-
Repairs of Road From Old Welcome To State University Within Mmc Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	3,956,188,000.00	-	-	3,817,589,000.00	-	-
Repairs of Road From Galadima Junction to Bulabulin Ganaram in Jere Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,268,750,000.00	-	-
Repairs of Road From Mairi Kuwait to Zannari in Jere Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,268,750,000.00	-	-
Repairs of Road From Tudun wada to Shuwari-III in Konduga Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	1,268,750,000.00	-	-
Monitoring And Evaluation for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20821300 - JERE	-	10,000,000.00	-	-	10,000,000.00	-	-
Purchase Of 1 No.Toyota Hilux for Borno Road Maintenace Agency.	023400400100 - BORNO STATE ROAD MA	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20821300 - JERE	-	20,000,000.00	-	-	20,000,000.00	-	-
Provision Of Road & Drains At Waka College Of Education Biu Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	-	-	-	-	1,600,000,000.00	-	-
Provision Of Road & Drains At Waka College Of Education Konduga Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821600 - KONDUGA	-	-	-	-	1,600,000,000.00	-	-
Provision Of Road & Drains At Waka College Of Education Shani Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20832700 - SHANI	-	-	-	-	800,000,000.00	-	-
Repairs of Road From Old Welcome To State University Within Bayo Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20830400 - BAYO	-	-	-	-	1,600,000,000.00	-	-
Repairs of Road From Old Welcome To State University Within Guzamala Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20811000 - GUZAMALA	-	-	-	-	1,600,000,000.00	-	-
Repairs of Road From Old Welcome To State University Within Ngala Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822500 - NGALA	-	-	-	-	800,000,000.00	-	-
Acquisition Of Land for reconstruction of Houses across the state.	023400700100 - BORNO STATE HOUSING	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of 2Nos. of Vans/Publicity for Borno State Housing Coorperation.	023400700100 - BORNO STATE HOUSING	23010106 - PURCHASE OF VANS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	10,000,000.00	-	-
Purchase Of 10Nos. of Executive Tables And 20Nos. of Executive Chairs for Borno State Housing Coorperation.	023400700100 - BORNO STATE HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 6Nos. of Hp Printer Computers for Borno State Housing Coorperation.	023400700100 - BORNO STATE HOUSING	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 6Nos. of Hp Desktop Computers And 5Nos. of Hp Laptops for Borno State Housing Coorperation.	023400700100 - BORNO STATE HOUSING	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines for Borno State Housing Coorperation.	023400700100 - BORNO STATE HOUSING	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Provision of shops across 1000, 777, 505 estate and Ibrahim taiwo estate with the state.	023400700100 - BORNO STATE HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	279,000,000.00	279,000,000.00	-	79,000,000.00	-	-
Construction Of Servers, Internet Subscription, Softwares, Lan Connections And Access Points for Borno State Ministry of Budget & Planning.	023800100100 - MINISTRY OF BUDGET A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	-	-	-	250,000,000.00	-	-
Purchase Of 5Nos. of Hp Desktop Computers And 3Nos. of Hp Laptops For Budget	023800100100 - MINISTRY OF BUDGET A	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Purchase Of 3Nos. of Laser Jet Hp Printers For Budget	023800100100 - MINISTRY OF BUDGET A	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines For Budget	023800100100 - MINISTRY OF BUDGET A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Research on upgrading the budgetary processes and implemetation processes.	023800100100 - MINISTRY OF BUDGET A	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	550,000,000.00	550,000,000.00	-	550,000,000.00	-	-
Acquisition of budgetary software	023800100100 - MINISTRY OF BUDGET A	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	-
The Budget Department Carry Out Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And Completion	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	600,000,000.00	600,000,000.00	-	200,000,000.00	-	-
NUT.6.Coordination.6.1.1 Ensure adequate implementation of the policy through sufficient budgetary allocation and timely release of funds.	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	250,000,000.00	250,000,000.00	-	118,767,000.00	-	118,767,000.00
NUT.6.ME.6.1. 8 Conduct regular budget tracking using developed score cards	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	35,000,000.00	250,000,000.00	50,340,000.00	118,767,000.00	-	118,767,000.00
NUT.6.ME.6.1.10 Conduct research, monitoring & evaluation on food and nutrition activities in collaboration with partners and the private sector	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	-	35,000,000.00	-	118,767,000.00	-	118,767,000.00
NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for tracking nutrition programmes in the State	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20842800 - State wide	-	-	10,000,000.00	-	118,772,000.00	-	118,772,000.00
Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Budget	023800100100 - MINISTRY OF BUDGET A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	35,000,000.00	100,000,000.00	-	35,000,000.00	-	-
Purchase Of 6 Nos Hp Scanjet Pro 3000 S4 Sheet-Feed Scanner for Budget	023800100100 - MINISTRY OF BUDGET A	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	10,000,000.00	-	-	10,000,000.00	-	-
Rehabilitation of office building for Budget and statistics	023800100100 - MINISTRY OF BUDGET A	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	100,000,000.00	-	-	100,000,000.00	-	-
NUT.4.HRN.6.1.9 Build the capacity of Nutrition Desk Officers in MDAs/LGAs through training & retraining on resource mobilization and allocation	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	118,767,000.00	-	118,767,000.00
NUT.5.ADVOCACY.6.1.7 Advocate for timely release of funds for food and nutrition activities in MDAs/LGAs	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	118,767,000.00	-	118,767,000.00
NUT.5.ADVOCACY.disseminate State policy on Food and Nutrition and the Plan of Action at the State/LGAs Levels	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	118,767,000.00	-	118,767,000.00
NUT.5.HRN.4.1. 1. Conduct training and retraining of State and Community Based Agencies and Organizations and all those involved in the planning and implementation of Food and Nutrition programmes and activities.	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	118,767,000.00	-	118,767,000.00
NUT.5.HRN.4.1. 4 Conduct training and re- training of Nutritionists, Nutrition Desk Officers and other relevant service providers to improve their capacity for food and nutrition programme management	023800100100 - MINISTRY OF BUDGET A	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	118,767,000.00	-	118,767,000.00
Purchase Of 1 Nos. of Executive Chairs, Tables, Aircondtioner And Standing Fans for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	500,000.00	-	-
Purchase Of 1 Nos. Hp Laptops And 1 Nos. Desktop Computer for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 1 Nos. Computer Printers for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 1 Nos. of sharp Ar 6031N A3 All-In-One Desktop Photocopier for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of 1 Nos Hp Scanjet Pro 3000 S4 Sheet-Feed Scanner for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	-	-	-
Purchase Of 10 Kva Generating Set for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	500,000.00	-	-
Purchase Of 50 Nos. of Surveying machine for collation of data for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	5,000,000.00	-	-
Research on total number of staff nominal roll data across the state.	023800200100 - BORNO STATE BUREAU	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	120,000,000.00	120,000,000.00	6,630,000.00	90,000,000.00	-	-
Acquisition Of Database Software for State Bureau of Statistics.	023800200100 - BORNO STATE BUREAU	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	500,000.00	-	-
Monitoring on project within Hawul, Askira and Bama LGAs and evaluation of statistical data across the state.	023800200100 - BORNO STATE BUREAU	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	500,000.00	-	-
Market Feasibility Study on the effect of Commodity Price in Borno State, to conduct a study to Identify Untapped Solid Minerals available in Borno State and Improve export Promotion through the state committee on export trade.	023800200100 - BORNO STATE BUREAU	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND S	20822100 - MAIDUGURI METRO	-	-	-	-	10,000,000.00	-	-
Purchase Of 10No Sets Of Executive Chairs, Tables And Carbinates for Ministry of Water Resources	025200100100 - MINISTRY OF WATER R	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70631 - WATER SUPPLY	20821300 - JERE	-	25,500,000.00	25,500,000.00	-	10,000,000.00	-	-
Purchase Of 10 Nos Of Hp 15-Notebook Intel Core I7-10510U for Ministry of Water Resources	025200100100 - MINISTRY OF WATER R	23010113 - PURCHASE OF COMPUTERS	70631 - WATER SUPPLY	20821300 - JERE	-	15,500,000.00	15,500,000.00	142,000.00	10,000,000.00	-	-

Purchase Of 4 Nos Of Hp Colour Lasarjet Pro M283Fdw for Ministry of Water Resources	025200100100 - MINISTRY OF WATER R	23010114 - PURCHASE OF COMPUTER PRINTERS	70631 - WATER SUPPLY	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 4 Nos Of Sharp Ar5731 Photocopier for Ministry of Water Resources	025200100100 - MINISTRY OF WATER R	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70631 - WATER SUPPLY	20821300 - JERE	-	8,550,000.00	8,550,000.00	120,000.00	2,000,000.00	-	-
Purchase Of One Cat 3512 1275Kva And Cat 3512 1000Kva for Ministry of Water Resources	025200100100 - MINISTRY OF WATER R	23010119 - PURCHASE OF POWER GENERATING SET	70631 - WATER SUPPLY	20821300 - JERE	190,303,000.00	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Purchase Of 2 Nos Weir Multi - Stage Pump Vs Electric Titan Ii Motor 337Kw, 2 Nos Weir Double Intake High Lift Pump 132Kw, 2 Nos Weir End Suction Single Stage Pump 75Kw, 2 Nos Hibon 100L/Hr Double Lope Blower Mmc	025200100100 - MINISTRY OF WATER R	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20821300 - JERE	1,097,003,800.00	826,550,000.00	826,550,000.00	-	800,000,000.00	-	-
Repairs of 50Nos of Boreholes within mmc lga	025200100100 - MINISTRY OF WATER R	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	30,086,100.00	1,000,000,000.00	2,200,000,000.00	-	600,000,000.00	-	-
Repairs of 20Nos of Boreholes for the ministry of water resources	025200100100 - MINISTRY OF WATER R	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20821300 - JERE	48,956,247.54	511,900,000.00	1,000,000,000.00	189,643,719.00	400,000,000.00	-	-
Repairs of office building for the ministry of water resources	025200100100 - MINISTRY OF WATER R	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	20821300 - JERE	29,460,000.00	10,000,000.00	511,900,000.00	424,195,423.80	20,000,000.00	-	-
Survey On Pipe Retuculation And Geo Physical Survey	025200100100 - MINISTRY OF WATER R	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PI	70631 - WATER SUPPLY	20821300 - JERE	-	20,000,000.00	10,000,000.00	7,726,000.00	30,000,000.00	-	-
Research And Development-Water Resources study, water data collection and water reource related topic conducted.	025200100100 - MINISTRY OF WATER R	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20821300 - JERE	-	15,000,000.00	20,000,000.00	-	11,000,000.00	-	-
Monitoring Of On-Going Projects Across State	025200100100 - MINISTRY OF WATER R	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20821300 - JERE	-	65,000,000.00	80,000,000.00	9,273,000.00	15,000,000.00	-	-
Purchase and installation Of 800 Unit of solar-powered pumps, & accessories and Drilling Rig Parts.	025210300100 - BORNO STATE RURAL W	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20821300 - JERE	-	445,000,000.00	-	-	945,000,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in mmc	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	-	2,635,000,000.00	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in mafa	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Gwoza	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Damboa local Govt.	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Jere local Govt.	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Damasack	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	1,104,700,000.00	-	-
Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Monguno Local Government	025210300100 - BORNO STATE RURAL W	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	1,104,700,000.00	-	-
Rehabilitation of Boreholes, overhead tanks and pipe network provided by (PEWASH) in Kaga, Jakana and Auno	025210300100 - BORNO STATE RURAL W	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20842800 - State wide	-	650,000,000.00	445,000,000.00	189,436,582.26	1,515,000,000.00	-	-
Upgrading of Boreholes and Solar powered Facilities at Askira/Uba, Shani K/Kusar, Bayo Hawul Chibok, Rehabilitation of 20 deep aquifer Boreholes in K/Kusar and Bama, Mobbar, Kaga and Monguno LGAs.	025210300100 - BORNO STATE RURAL W	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20842800 - State wide	286,848,618.51	30,000,000.00	2,635,000,000.00	14,466,512,125.86	1,515,000,000.00	-	-
Research And Development-Water Resources study, water data collection and water reource related topic conducted.	025210300100 - BORNO STATE RURAL W	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20842800 - State wide	-	50,000,000.00	650,000,000.00	443,857,372.25	50,000,000.00	-	-
Effective Monitoring and evaluation of Construction sites and Borehole inspection/project activities.	025210300100 - BORNO STATE RURAL W	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20842800 - State wide	-	70,000,000.00	30,000,000.00	-	71,000,000.00	-	-
Building capacity of personnel in Health, Education and Livelihood of government activities.	025210300100 - BORNO STATE RURAL W	23050130 - HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20821300 - JERE	12,748,094.25	70,000,000.00	50,000,000.00	57,289,730.77	50,000,000.00	-	-
Purchase Of (2) Nos of Printers M428Dw Hp Within The Ministry of RRR	025210300100 - BORNO STATE RURAL W	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	20821300 - JERE	-	-	70,000,000.00	597,314,953.17	45,464,000.00	-	-
NUT.3.WASH.3.2. 2. Strengthen of WASH Committees for Community Led Total Sanitation	025210300100 - BORNO STATE RURAL W	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20821300 - JERE	-	-	50,000,000.00	38,411,123.12	30,000,000.00	-	30,000,000.00
NUT.5.WASH.5.2.12 Provide portable water supply in Public Places to enhance sanitation and hygiene.	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	65,000,000.00	-	65,000,000.00
NUT.5.WASH.5.2.13 Training and retraining of WASHCOMs and VHPs on sustainable and affordable water supply and hygiene promotion in communities across the 18 LGAs.	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.WASH 5.2.14 Promote the commemoration of World Water Day.	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.5. WASH 5.2.15 Promote the commemoration of World Toilet Day.	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.1. IEC/SBCC 5. 1. 14. Develop and air TV/Radio jingles and produce leaflets and posters to promote good dietary practices and WASH at household, community levels and schools	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.5.SBCC.5.2.10 Sensitization of Household/communities on safe water management	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.5.WASH.5.2.7 Promote the commemoration of Global Hand washing Day.	025210300100 - BORNO STATE RURAL W	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
Purchase/Acquisition Of (4000Sqkm) Land In Maiduguri	025600100100 - MINISTRY OF RECONSTR	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	-	-	-
Purchase Of (5) Nos of Toyota Hilux 2020 For Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	15,400,000.00	35,000,000.00	35,000,000.00	-	-	-	-
Purchase Of 10Nos of Executive Tables and 5Nos of Chairs Within The Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	15,000,000.00	-	-
Purchase of (10)Nos of Hp Laptops 13inch Within The Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	8,138,000.00	10,000,000.00	10,000,000.00	-	-	-	-
Purchase Of (2) Nos of Printers M428Dw Hp Within The Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	-	-	-
Purchase Of (2)Nos of Sr-6031N Sharp Photocopying Machine for the Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	-	-	-
Purchase Of (5)No of Heavy Trucks for the Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	350,000,000.00	350,000,000.00	-	750,000,000.00	-	-
Construction Of Nigeria Arabic College Ngala At Ngala LGA.	025600100100 - MINISTRY OF RECONSTR	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822500 - NGALA	13,000,000.00	1,073,000,000.00	1,073,000,000.00	-	1,500,000,000.00	-	-
Reconstruction of 6 Two Bedroom Staff Quarters In The 2 Tertiary Institutions (In Bama LGA),Reconstruction Of 1 Staff Quarters In The Newly Reconstructed Agriculture Zonal Office In Monguno & Reconstruction Of 3 LGAs	025600100100 - MINISTRY OF RECONSTR	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	388,000,000.00	388,000,000.00	-	2,467,971,000.00	-	-
Reconstruction Of 40 Nos. Two Bedroom Flats For Urban And Rural Housing Based On Traditionally & Environmentally Accepted Homes, Reconstruction Of 50 Nos. Three Bedroom Flats, 10 Each In Any Of The 21 Severely Affected LGAs	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	10,000,000.00	6,878,000,000.00	6,878,000,000.00	6,914,912,059.00	3,023,958,000.00	-	-
Reconstruction Of 3 Primary Health Care Centres 1 Each In Any Of The 21 Severely Affected LGAs/Improvements In Less Affected LGAs & Reconstruction Of 30 Clinics And Dispensaries, 10 Each In The 3 Most Severely Affected LGAs	025600100100 - MINISTRY OF RECONSTR	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	390,800,000.00	260,000,000.00	260,000,000.00	-	360,000,000.00	-	-
Reconstruction Of 3 Seniors Secondary Schools, 1 Each In The 21 Severely Affected LGAs, Reconstruction Of 6 Junior Secondary Schools, & Reconstruction Of College Of Business And Management Studies, Konduga.	025600100100 - MINISTRY OF RECONSTR	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	782,800,000.00	782,800,000.00	377,399,295.61	300,000,000.00	-	-
Construction of General Infrastructures, Rural Roads Networks, Energy Facilities, Drainage, and Housing across the State.	025600100100 - MINISTRY OF RECONSTR	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20842800 - State wide	93,222,628.00	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,000,000,000.00	-	-
Construction Of 2 blocks of 12-compartment shops each, 2 block of 15 units of market stalls each, 1 motor park with gates for the ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	6,284,536,834.70	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Provision Of Security Observation Towers, Communication Gadgets, Scanners & Provide StateFor ICT And Data Management, Servers, Internet Subscription, Softwares, Lan Connections and Access Points in the Ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	60,000,000.00	60,000,000.00	-	-	-	-
Repairs/Rehabilitation Of Government Estate Vacated By IDPs Namely Bakasi, Teachers Village Estate and Dalori I & II for the ministry of RRR	025600100100 - MINISTRY OF RECONSTR	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	750,000,000.00	750,000,000.00	27,034,780.00	2,000,000,000.00	-	-
Repairs/Rehabilitation Of 9 Boreholes, 1 Each In 9 Severely Affected LGAs.	025600100100 - MINISTRY OF RECONSTR	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20842800 - State wide	850,000,000.00	25,000,000.00	25,000,000.00	-	25,000,000.00	-	-
Rehabilitation Of 3 VSACS, 1 Each In 3 Most Severely Affected LGAs	025600100100 - MINISTRY OF RECONSTR	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	25,000,000.00	25,000,000.00	-	500,000,000.00	-	-
Rehabilitation Of 2 Agricultural Stores 1 Each In Northern And Southern Districts Of The State	025600100100 - MINISTRY OF RECONSTR	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FAC	70421 - AGRICULTURE	20842800 - State wide	10,000,000.00	100,000,000.00	100,000,000.00	-	-	-	-

Repairs/Rehabilitation Of LGAs Offices (Secretariat, Lodges, Courts across the state.	025600100100 - MINISTRY OF RECONSTR	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	500,000,000.00	-	-
Rehabilitation Of 5 Market Stalls (Stalls, Shops, Market Gates, Etc) In Any Of The 21 Severely Affected LGAs	025600100100 - MINISTRY OF RECONSTR	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STO	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	200,000,000.00	-	-
Joint Monitoring Visits (JMV) To Partners Supported Projects, Monitoring Of Infrastructure Projects; Housing & Return Of IDPs and Refugees Strategy Management; Monitoring Of Returnees Activity, Livelihoods, Data and Information.	025600100100 - MINISTRY OF RECONSTR	23050103 - MONITORING AND EVALUATION	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	35,000,000.00	35,000,000.00	-	230,000,000.00	-	-
Train 1,000 Returnees On Cooperative Society Formation And Village Savings And Loans Association, Support With Agriculture Inputs For 2,500 In LGAs Plan For Resettlement Namey Abadam, Marte, Ngala, Kalabalge And Guzalama & Enroll	025600100100 - MINISTRY OF RECONSTR	23050130 - HUMAN CAPITAL DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20842800 - State wide	1,291,315,576.50	700,000,000.00	500,000,000.00	-	50,000,000.00	-	-
Constructio Of residential building	025600100100 - MINISTRY OF RECONSTR	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	-	3,900,000,000.00	2,751,771,951.70	-	-	-
Construction Of 50 Nos. Three Bedroom Flats in abadam local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	700,000,000.00	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in BAMA local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in damboa local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in dikwa local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in gubio local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in gwoza local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in jere local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in kala balge local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in kukawa local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in mafa local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	2,448,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in mmc local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	3,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in marte local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	3,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in mobbar local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	3,023,955,000.00	-	-
Construction Of 50 Nos. Three Bedroom Flats in monguno local gov't	025600100100 - MINISTRY OF RECONSTR	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70631 - WATER SUPPLY	20842800 - State wide	-	-	-	-	3,023,955,000.00	-	-
Procurement of silage and hay mechanications	026500100100 - MINISTRY OF LIVESTOC	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	317,247,000.00	-	-
Procurement of exotic goat for breeding purpose	026500100100 - MINISTRY OF LIVESTOC	23010147 - PURCHASE OF LIVESTOCK ASSETS	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	-	700,000,000.00	700,000,000.00	-	200,000,000.00	-	-
constructions of silge bunkers in the three RUGA and the 10 Federal constituencies	026500100100 - MINISTRY OF LIVESTOC	23020128 - CONSTRUCTION / PROVISION OF LIVESTOCK FACIL	70621 - COMMUNITY DEVELOPMEN	20811700 - KUKAWA	-	2,000,000,000.00	1,000,000,000.00	3,170,000.00	10,000,000,000.00	-	-
Livestock development hubs in 10 Federal Contituencies of Borno State	026500100100 - MINISTRY OF LIVESTOC	23020128 - CONSTRUCTION / PROVISION OF LIVESTOCK FACIL	70423 - FISHING AND HUNTING	20842800 - State wide	-	1,000,000,000.00	1,000,000,000.00	474,913,350.00	1,234,679,000.00	-	-
Procurement of silage and hay mechanications	026500200100 - BORNO STATE LIVESTOC	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	-	400,000,000.00	400,000,000.00	-	1,775,800,000.00	-	-
Procurement of exotic goat for breeding purpose	026500200100 - BORNO STATE LIVESTOC	23010147 - PURCHASE OF LIVESTOCK ASSETS	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	520,000,000.00	-	-
constructions of silge bunkers in the three RUGA and the 10 Federal constituencies	026500200100 - BORNO STATE LIVESTOC	23020128 - CONSTRUCTION / PROVISION OF LIVESTOCK FACIL	70621 - COMMUNITY DEVELOPMEN	20811700 - KUKAWA	-	1,500,000,000.00	500,000,000.00	-	1,800,000,000.00	-	-
Livestock development hubs in 10 Federal Contituencies of Borno State	026500200100 - BORNO STATE LIVESTOC	23020128 - CONSTRUCTION / PROVISION OF LIVESTOCK FACIL	70423 - FISHING AND HUNTING	20842800 - State wide	-	1,303,000,000.00	1,303,000,000.00	-	1,000,000,000.00	-	-
Rehabilitation Of one Magistrate Courts & one High Court Halls	031805100100 - BORNO STATE HIGH CO	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Rehabilitation / Repairs Of one Sharia Court OfAppeal Complex in maiduguri	031805300100 - BORNO STATE SHARIA C	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
Purchase Of (5)Nos of Golf Car For The Ministry of Justice	032600100100 - MINISTRY OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20821300 - JERE	-	100,000,000.00	100,000,000.00	-	210,000,000.00	-	-
Purchase Of 10Nos of Executive Chair And 25No of Tables for the newly constructed court IN JERE	032600100100 - MINISTRY OF JUSTICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20821300 - JERE	-	1,000,000.00	1,000,000.00	-	80,000,000.00	-	-
Purchase Of 1Nos of Hp Laptops For The Ministry of Justice IN MMC	032600100100 - MINISTRY OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	1,000,000.00	-	-
Purchase Of (1)No of Xr 320E Hp Printer For The Ministry of Justice IN MMC	032600100100 - MINISTRY OF JUSTICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20821300 - JERE	591,063,891.00	2,000,000.00	2,000,000.00	-	1,000,000.00	-	-
Purchase Of 1No of Mx200D Sharp Photocopy Machine For The Ministry of Justice in MMC	032600100100 - MINISTRY OF JUSTICE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	20821300 - JERE	-	1,000,000.00	1,000,000.00	8,928,000.00	1,000,000.00	-	-
Purchase Of 2No of Sharp P100 Scanners For The Ministry of Justice IN MMC	032600100100 - MINISTRY OF JUSTICE	23010118 - PURCHASE OF SCANNERS	70331 - LAW COURTS	20821300 - JERE	70,000,000.00	1,000,000.00	1,000,000.00	889,772,881.22	2,000,000.00	-	-
Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 Kw Within The Ministry of Justice IN MMC	032600100100 - MINISTRY OF JUSTICE	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	20821300 - JERE	-	210,000,000.00	210,000,000.00	173,941,401.05	186,000,000.00	-	-
Construction Of Office building for judicial in Mmc lga.	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	1,300,000,000.00	1,300,000,000.00	-	770,000,000.00	-	-
Provision Of New one Library For Judicial Officers At High Court of Justice Maiduguri.	032600100100 - MINISTRY OF JUSTICE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	20821300 - JERE	-	200,000,000.00	200,000,000.00	-	5,000,000.00	-	-
Rehabilitation of Office Building Within the Ministry of Justice.	032600100100 - MINISTRY OF JUSTICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	30,000,000.00	-	-
Development on Primary Social Research, Research Reviews And Managing Commissioned External Research for the ministry of justice.	032600100100 - MINISTRY OF JUSTICE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 5No of Relevant Software For The Ministry of Justice	032600100100 - MINISTRY OF JUSTICE	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	20821300 - JERE	-	5,000,000.00	10,000,000.00	-	20,000,000.00	-	-
Purchase Of 6 Nos of office chairs and 4 Nos of office tables for Prerorative of Mercy.	032600200100 - BORNO STATE ADVISOR	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
Purchase of 10 Nos Office chairs to higher islamic school	032600700100 - BORNO STATE HIGHER I	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase of 100 Classroom chairs to higher islamic school	032600700100 - BORNO STATE HIGHER I	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	-	1,400,000.00	1,400,000.00	-	1,400,000.00	-	-
Purchase Of 10Nos. of Various Teaching And Learning Equipment For Orphanage Homes In Maiduguri Metropolitan Councils LGA.	051400100100 - MINISTRY OF WOMEN A	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	71041 - FAMILY AND CHILDREN	20822100 - MAIDUGURI METRO	-	5,250,000.00	5,250,000.00	-	5,000,000.00	-	-
Purchase Of 10Nos. of Tailoring Machine And Other Equipment to Empower Women And Youth acrossThe State	051400100100 - MINISTRY OF WOMEN A	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	20822100 - MAIDUGURI METRO	-	12,600,000.00	12,600,000.00	-	13,000,000.00	-	-
Rehabilitation of 10No of Health Clinic in Maiduguri Metropolitan Council and Jere LGAs.	051400100100 - MINISTRY OF WOMEN A	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	10,000,000.00	10,000,000.00	-	10,500,000.00	-	-
Repairs Of 5No of Tents And Other Recreational Facilities At Orphange Homes Maiduguri Metropolitan Council LGA.	051400100100 - MINISTRY OF WOMEN A	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACIL	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	53,857,000.00	22,050,000.00	22,050,000.00	-	23,152,000.00	-	-
Repairs Of Offices building Within The Ministry of Women Affairs and Social Development.	051400100100 - MINISTRY OF WOMEN A	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	3,457,878,343.00	26,000,000.00	26,000,000.00	-	27,300,000.00	-	-
Monitoring and Evaluation of various support to rependence within the state	051400100100 - MINISTRY OF WOMEN A	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	20842800 - State wide	-	11,000,000.00	11,000,000.00	-	11,550,000.00	-	-
Support During Eid And Christmas Celebrations For Less Privileged Individuals in the ministry.	051400100100 - MINISTRY OF WOMEN A	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	20842800 - State wide	-	480,000,000.00	480,000,000.00	272,979,000.00	400,000,000.00	-	-
Construction of new women development center at jere lga.	051400100100 - MINISTRY OF WOMEN A	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	71041 - FAMILY AND CHILDREN	20821300 - JERE	-	100,000,000.00	7,268,000,000.00	2,623,699,145.24	320,000,000.00	-	-
NUT.5.IEC/SBCC.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding from 0 to 6 months and continued breastfeeding up to 2 years and beyond	051400100100 - MINISTRY OF WOMEN A	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	20821300 - JERE	-	-	300,000,000.00	-	150,000,000.00	-	150,000,000.00
NUT.4.IEC/SBCC.2.1.9. Ensure the establishment of crèches in all work places having more than 10 women in public and private sectors to promote Exclusive Breastfeeding.	051400100100 - MINISTRY OF WOMEN A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	20821300 - JERE	-	-	-	-	150,000,000.00	-	150,000,000.00
Purchase Of 35Nos set of classroom chairs and Various Office Executive tables and chairs Within the Ministry of Education,science,Technology and innovation and schools.	051700100100 - MINISTRY OF EDUCATIO	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20821900 - MAFA	150,771,399.84	40,800,000.00	40,800,000.00	-	1,000,000,000.00	-	-
Procurement 100Nos of Hp Laptops For for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20821900 - MAFA	-	2,249,000.00	2,249,000.00	-	1,000,000,000.00	-	-
Purchase Of 4No of Hp M100 Printer Within for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010114 - PURCHASE OF COMPUTER PRINTERS	70981 - EDUCATION N.E.C	20821900 - MAFA	-	1,124,000.00	1,124,000.00	-	20,000,000.00	-	-
Purchase Of 1No of Sharp Max M200D Printer for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	2,249,000.00	2,249,000.00	-	10,000,000.00	-	-
Purchase Of 4No of Scanjet Pro 2000 Within for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010118 - PURCHASE OF SCANNERS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	35,000,000.00	2,121,000.00	2,121,000.00	-	-	-	-
Purchase Of Various Cooking Materials Across The 27 L.G.As for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	6,510,000.00	5,250,000.00	5,250,000.00	-	150,000,000.00	-	-
Purchase Of 10No set of Various Teaching And Learning Equipment Across The Various Schools In mmc	051700100100 - MINISTRY OF EDUCATIO	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	1,266,121,697.82	148,657,000.00	148,657,000.00	-	1,000,000,000.00	-	-
Purchase Of Library Books & Equipment Across The 27 L.G.As	051700100100 - MINISTRY OF EDUCATIO	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	5,490,885,426.04	11,135,000.00	11,135,000.00	-	200,000,000.00	-	-
Purchase Of Various Sporting Equipment Across The 27 L.G.As	051700100100 - MINISTRY OF EDUCATIO	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	-	30,838,000.00	30,838,000.00	-	-	-	-
Purchase Of Recreational Facilities Across The 27 L.G.As	051700100100 - MINISTRY OF EDUCATIO	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70981 - EDUCATION N.E.C	20842800 - State wide	-	10,605,000.00	10,605,000.00	-	20,000,000.00	-	-

Purchase Of 25No set of Chairs And 35No set of Tables For Government Secondary Schools Across The 26 L.G.As Of The State excluding mafa LGA	051700100100 - MINISTRY OF EDUCATIO	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	650,900,700.00	205,000,000.00	205,000,000.00	-	1,000,000,000.00	-	-
Construction Of Office Building In Government Secondary Schools Across (3) Senatorial District Of The State	051700100100 - MINISTRY OF EDUCATIO	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	137,783,000.00	137,783,000.00	-	1,200,000,000.00	-	-
Construction of Residential Quarters In Dikwa LGA	051700100100 - MINISTRY OF EDUCATIO	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20820800 - DIKWA	4,290,000.00	850,000,000.00	850,000,000.00	-	85,000,000.00	-	-
Construction of Mega Public Secondary Schools Monguno LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20812400 - MONGUNO	-	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	4,000,000,000.00	-	-
Provision Of books to 1No of Library In each 3 Senatorial District Of The State	051700100100 - MINISTRY OF EDUCATIO	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	42,420,000.00	42,420,000.00	-	600,000,000.00	-	-
Provision Of Sporting And Gaming Equipment For Schools Within Borno Central	051700100100 - MINISTRY OF EDUCATIO	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	16,537,000.00	16,537,000.00	-	100,000,000.00	-	-
Provision of multi-purpose hall in NGANZAI LGA	051700100100 - MINISTRY OF EDUCATIO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	20812600 - NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	-	1,000,000,000.00	-	-
Provisions Of Gaming and sporting Facilities across Schools in 26LGAs of the State excluding mmc	051700100100 - MINISTRY OF EDUCATIO	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FA	70981 - EDUCATION N.E.C	20842800 - State wide	1,351,297,749.72	32,130,000.00	32,130,000.00	-	11,000,000.00	-	-
Rehabilitation of 25No of Public Schools in 3 Senatorial District Of The State.	051700100100 - MINISTRY OF EDUCATIO	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	1,000,000,000.00	2,131,108,871.57	11,000,000,000.00	-	-
Rehabilitation Of Office Buildings In Government Secondary Schools one each Across 3 Senatorial District Of The State	051700100100 - MINISTRY OF EDUCATIO	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	75,000,000.00	75,000,000.00	-	100,000,000.00	-	-
Repairs Of ICT Facilities In Government Secondary Schools In Jere and Maiduguri.	051700100100 - MINISTRY OF EDUCATIO	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	126,000,000.00	126,000,000.00	-	200,000,000.00	-	-
Planting Of Trees In Schools In Central And Northern Borno	051700100100 - MINISTRY OF EDUCATIO	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	21,000,000.00	21,000,000.00	-	12,000,000.00	12,000,000.00	-
Research And Development is carried out to improve quality control and to provide effective service delivery in High shools across the state.	051700100100 - MINISTRY OF EDUCATIO	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	-	32,130,000.00	32,130,000.00	19,400,000.00	50,000,000.00	-	-
Monitoring And Evaluation 3 Senatorial District Of The State	051700100100 - MINISTRY OF EDUCATIO	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	182,130,000.00	182,130,000.00	22,025,314.92	180,000,000.00	-	-
Acquisition educational softwares to improve learning in schools in Maiduguri for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	14,847,000.00	14,847,000.00	-	14,900,000.00	-	-
Provision Of Scholarship To National And International Students for The Ministry of Education,science,Technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	-	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	1,000,000,000.00	-	-
NUT.1.SBPs within mmc and jere schools for ministry of education,science, technology and innovation.	051700100100 - MINISTRY OF EDUCATIO	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70981 - EDUCATION N.E.C	20821300 - JERE	-	22,050,000.00	22,050,000.00	-	20,000,000.00	-	-
construction of ICT Facilities In Government Secondary Schools In Jere and Maiduguri.	051700100100 - MINISTRY OF EDUCATIO	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	164,260,000.00	164,260,000.00	22,546,978.76	800,000,000.00	-	-
Construction of Residential Quarters In BIU LGA	051700100100 - MINISTRY OF EDUCATIO	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20830500 - BIU	-	350,000,000.00	350,000,000.00	-	-	-	-
Construction of Residential Quarters In KAGA LGA	051700100100 - MINISTRY OF EDUCATIO	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20811400 - KAGA	-	300,000,000.00	300,000,000.00	-	-	-	-
Construction of Mega Public Secondary Schools Mafa LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20821900 - MAFA	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	4,000,000,000.00	-	-
Construction of Mega Public Secondary Schools Konduga LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20821600 - KONDUGA	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	5,000,000,000.00	-	-
Construction of Mega Public Secondary Schools Gubio LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20810900 - GUBIO	-	1,923,685,000.00	1,923,685,000.00	1,900,000,000.00	5,000,000,000.00	-	-
construction of teachers quaters in Marte LGA	051700100100 - MINISTRY OF EDUCATIO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20812200 - MARTE	-	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	-	-
construction of teachers quaters in bama LGA	051700100100 - MINISTRY OF EDUCATIO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20820300 - BAMA	-	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-	-
Construction of 2 Mega Schools kukawa LGA	051700100100 - MINISTRY OF EDUCATIO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	1,000,000,000.00	-	-
Construction of 2 Mega Schools ngala LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	3,690,400,000.00	-	-
Construction of Mega Public Secondary Schools bayo LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	5,000,000,000.00	-	-
Construction of Mega Public Secondary Schools guzamala LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	3,000,000,000.00	-	-
Construction of Mega Public Secondary Schools shani LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	3,000,000,000.00	-	-
Construction of Mega Public Secondary Schools hawul LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	1,000,000,000.00	-	-
Construction of Mega Public Secondary Schools magumeri LGA	051700100100 - MINISTRY OF EDUCATIO	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	1,000,000,000.00	-	-
Capacity building for 1,000 teachers in mmc lga	051700100100 - MINISTRY OF EDUCATIO	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	1,000,000,000.00	-	-
Capacity building for 500 teachers within jere lga	051700100100 - MINISTRY OF EDUCATIO	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20820300 - BAMA	-	-	-	-	1,000,000,000.00	-	-
NUT.1.Coordination.1.6.9 Conduct periodic monitoring of the school feeding programme in the state	051700100100 - MINISTRY OF EDUCATIO	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20821900 - MAFA	-	-	-	-	100,000,000.00	-	100,000,000.00
Purchase Of 200 Nos set of Office chairs and tables for the junior secondary schools within mmc and jere.	051700300100 - BORNO STATE UNIVERS/	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	-	588,350,000.00	588,350,000.00	10,000,000.00	583,350,000.00	-	-
Purchase of 30 Nos HP 500G ROM Laptop Computers in each of the 27 LGAs on Educational Management information system and other offices	051700300100 - BORNO STATE UNIVERS/	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	26,407,000.00	26,407,000.00	-	326,407,000.00	-	-
Purchase of 30 Nos HP Laser jet Computer Printers and HP scanners for 27 LGAs Educational Management Information System	051700300100 - BORNO STATE UNIVERS/	23010114 - PURCHASE OF COMPUTER PRINTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	5,854,000.00	5,854,000.00	-	50,584,000.00	-	-
Purchase Of 10Nos Sharp Photocopying Machines for bayo LGAs educational management information system	051700300100 - BORNO STATE UNIVERS/	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70912 - PRIMARY EDUCATION	20842800 - State wide	-	5,749,000.00	5,749,000.00	-	10,749,000.00	-	-
Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS and other offices in nawul	051700300100 - BORNO STATE UNIVERS/	23010118 - PURCHASE OF SCANNERS	70912 - PRIMARY EDUCATION	20842800 - State wide	3,893,600.00	6,851,000.00	6,851,000.00	-	6,851,000.00	-	-
Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	051700300100 - BORNO STATE UNIVERS/	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70912 - PRIMARY EDUCATION	20842800 - State wide	-	462,500,000.00	462,500,000.00	-	762,500,000.00	-	-
Purchase of E-Library kits and Equipment to various JUNIOR SECONDARY school across the state	051700300100 - BORNO STATE UNIVERS/	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	95,484,000.00	95,484,000.00	39,028,410.00	95,484,000.00	-	-
Purchase Of Sporting kits and other game equipment in junior secondary schools across the state	051700300100 - BORNO STATE UNIVERS/	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	10,762,000.00	10,762,000.00	-	120,762,000.00	-	-
Purchase of Recreational Facilities to 50 selected schools across the state	051700300100 - BORNO STATE UNIVERS/	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70912 - PRIMARY EDUCATION	20842800 - State wide	-	16,012,000.00	16,012,000.00	-	16,012,000.00	-	-
Purchase of 100 two-seater pupils Furniture and teachers tables to JUNIOR SECONDARY schools across the state	051700300100 - BORNO STATE UNIVERS/	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70912 - PRIMARY EDUCATION	20842800 - State wide	-	1,155,016,000.00	1,155,016,000.00	265,563,105.00	1,155,016,000.00	-	-
Provision of 2 NOS Water and sanitation facilities to 30 selected schools across the state	051700300100 - BORNO STATE UNIVERS/	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	-	165,125,000.00	165,125,000.00	77,664,788.07	165,125,000.00	-	-
Construction of 10 NOS blocks of classrooms storey in Gwoza LGA	051700300100 - BORNO STATE UNIVERS/	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20831100 - GWOZA	-	1,315,260,000.00	1,315,260,000.00	1,483,000,339.95	1,132,762,000.00	-	-
Construction of Libraries to selected JUNIOR SECONDARY schools across 3 senetorial zone in the state	051700300100 - BORNO STATE UNIVERS/	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70912 - PRIMARY EDUCATION	20842800 - State wide	-	132,050,000.00	132,050,000.00	-	132,050,000.00	-	-
Provision of Lawn tennis, badmington, voleyball etc to selected schools across the state	051700300100 - BORNO STATE UNIVERS/	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70912 - PRIMARY EDUCATION	20842800 - State wide	-	171,150,000.00	171,150,000.00	-	171,150,000.00	-	-
Provision of poultry kits and other farm tools for schools across the state	051700300100 - BORNO STATE UNIVERS/	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20842800 - State wide	103,600.00	66,675,000.00	66,675,000.00	-	126,675,000.00	-	-
Construction of 15-blocks of 30 classroom to junior secondary school within mmc	051700300100 - BORNO STATE UNIVERS/	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	2,364,185,000.00	2,364,185,000.00	108,264,544.14	2,364,185,000.00	-	-
Construction of Ict OFFICE IN 9 LGA in 3 in each of the 3 senatorial zones	051700300100 - BORNO STATE UNIVERS/	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70912 - PRIMARY EDUCATION	20842800 - State wide	-	32,340,000.00	32,340,000.00	-	132,340,000.00	-	-
Renovation of blocks of classroom and staff quarters in ASKIRA UBA LGA	051700300100 - BORNO STATE UNIVERS/	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20830200 - ASKIRA UBA	-	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	-	-
Routine monitoring of schools projects in MMC LGA	051700300100 - BORNO STATE UNIVERS/	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	-	95,150,000.00	95,150,000.00	48,242,285.00	195,150,000.00	-	-
Capacity building for 1,500 teachers in Bama lga	051700300100 - BORNO STATE UNIVERS/	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	250,050,000.00	250,050,000.00	30,354,576.97	1,250,050,000.00	-	-
Construction of 14 blocks of classrooms storey IN ABADAM LGA	051700300100 - BORNO STATE UNIVERS/	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20810100 - ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-
Construction of 14 blocks of classrooms storey IN MAFA LGA	051700300100 - BORNO STATE UNIVERS/	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-
Construction of 14 blocks of classrooms storey IN mobar LGA	051700300100 - BORNO STATE UNIVERS/	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	-	-	-	1,132,764,000.00	-	-
Construction of 10 blocks of 2 classrooms with office, store and toilet for special need children across the state	051700300100 - BORNO STATE UNIVERS/	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	433,167,000.00	-	-
Rebuilding classrooms destroyed by insurgency (2,246 reported)	051700300100 - BORNO STATE UNIVERS/	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	695,490,000.00	-	-
Provision of Toilets, water points, and handwashing stations in public schools	051700300100 - BORNO STATE UNIVERS/	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	434,875,000.00	-	-
Purchase of Tablets, laptops, and projectors for schools replicating UBEC Smart Model	051700300100 - BORNO STATE UNIVERS/	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	123,593,000.00	-	-
Purchase of Textbooks, learner guides, teaching aids	051700300100 - BORNO STATE UNIVERS/	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	87,500,000.00	-	-
Purchase Of Library 30 Nos of chairs and reading tables for Borno State Library Board	051700800100 - BORNO STATE LIBRARY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70971 - R & D EDUCATION	20842800 - State wide	-	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	-	-
Purchase Of 100 Library Books for Borno State Library Board.	051700800100 - BORNO STATE LIBRARY	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70971 - R & D EDUCATION	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	-	-
Rehabilitation Of Administration Office At Headquarters Maiduguri, Repair Of Monguno, Gwoza, Konduga and Biu Branch Libraries.	051700800100 - BORNO STATE LIBRARY	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	-	-
Purchase Of Office 20 table and chairs for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	8,000,000.00	8,000,000.00	5,000,000.00	210,000,000.00	-	-

Purchase Of 2 Nos. HP Laptop 15 - Intel Pentium for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	2,000,000.00	-	-
Purchase Of 4 Nos. HP Hp Smart Tank 516 printer for Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	3,000,000.00	-	-
Purchase Of 3 NOS OF Sharp MX B200 Black & White Printer/Photocopier for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	3,000,000.00	-	-
Purchase Of canteen equipment for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Purchase Of Teaching and Learning Aid Equipment for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	108,000,000.00	-	-
Purchase Of 30 nos of Library Books for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	23,000,000.00	-	-
Purchase Of 5No of Chairs And 5No of Tables for the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	51,000,000.00	-	-
Provision Of Water Overhead tanks, piping, and Drilling of Boreholes at the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	-	-	-
Construction of 1 nos of New Class at The Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	3,000,000.00	-	-
Provision Of 4 nos new published Books at Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Renovation of Classes At The Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	2,000,000.00	-	-
Rehabilitation of Offices at the Borno State Agency for Mass Literacy.	051701000100 - BORNO STATE AGENCY (	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	202,000,000.00	-	-
Monitoring and supervision of libraries across the state	051701000100 - BORNO STATE AGENCY (	23050103 - MONITORING AND EVALUATION	70951 - EDUCATION NOT DEFINAB	20842800 - State wide	-	7,000,000.00	7,000,000.00	-	10,000,000.00	-	-
Procurement Of 3Nos. Of Executive Tables And 3Nos. Of Executive Chairs To Daima Makinta Kururi School At Kaga And Ngowom School At Mafa Lga	051701100100 - BORNO STATE NOMADIC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	-	1,200,000.00	1,200,000.00	-	1,200,000.00	-	-
Procurement Of 2No. Of Hp Laptop To Nomadic Education Board.	051701100100 - BORNO STATE NOMADIC	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	-	1,200,000.00	1,200,000.00	-	1,200,000.00	-	-
Procurement Of 1nos 5Kva Solar System Inverter To Nomadic Education Board.	051701100100 - BORNO STATE NOMADIC	23010119 - PURCHASE OF POWER GENERATING SET	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Procurement Of 3Nos. Of Executive Tables And Excutive Chairs To The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	8,000,000.00	8,000,000.00	-	20,000,000.00	-	-
Procurement Of 27 Nos. Of Hp Laptops To The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	27,000,000.00	-	-
Procurement Of 5Nos. Of Hp Printers To The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23010114 - PURCHASE OF COMPUTER PRINTERS	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	1,000,000.00	1,000,000.00	-	10,000,000.00	-	-
Procurement Of 5Nos. Of Sharp Photocopying Machines To The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	1,000,000.00	1,000,000.00	-	10,000,000.00	-	-
Construction Of 1 nos of Office In The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	100,000,000.00	100,000,000.00	-	5,000,000.00	-	-
Rehabilitation Of 3 block of Office In The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	70,400,000.00	70,400,000.00	-	25,400,000.00	-	-
Acquisition of Accounting and Budget Software In The Teaching Service Board.	051705400100 - BORNO STATE SECOND/	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	10,000,000.00	10,000,000.00	-	33,000,000.00	-	-
Monitoring And Supervision Of Teachers within the secondary schools	051705400100 - BORNO STATE SECOND/	23050103 - MONITORING AND EVALUATION	70922 - UPPER-SECONDARY EDUCA	20821300 - JERE	-	238,000,000.00	238,000,000.00	116,336,170.00	250,000,000.00	-	-
Capacity Building and training, retraining of all teachers across the state	051705400100 - BORNO STATE SECOND/	23050130 - HUMAN CAPITAL DEVELOPMENT	70922 - UPPER-SECONDARY EDUCA	20842800 - State wide	-	69,600,000.00	69,600,000.00	-	57,600,000.00	-	-
Procurement Of 2Nos. Of Executive Tables And Executive Chairs for The El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	5,500,000.00	5,500,000.00	3,000,000.00	5,000,000.00	-	-
Procurement Of 2Nos. Of Hp Pavillion core i7 Laptops for The El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Procurement Of 2Nos. Of Hp MD200 Printers for The El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	5,000,000.00	5,000,000.00	-	4,500,000.00	-	-
Procurement Of 2Nos. Of Sharp XM310 Photocopying Machines for The El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	573,800.00	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Procurement Of Teaching And Learning Aid Equipments for The El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	10,500,000.00	10,500,000.00	2,260,000.00	10,500,000.00	-	-
Construction Of 2 Blocks Of Hostels In The El-Kanemi College Bama LGA.	051705500100 - BORNO STATE UMAR IBI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	360,000,000.00	360,000,000.00	126,000.00	75,500,000.00	-	-
Construction Of Libraries In The El-Kanemi College Bama LGA.	051705500100 - BORNO STATE UMAR IBI	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	15,500,000.00	15,500,000.00	-	15,500,000.00	-	-
Provision Of Tables Tennies And Other Sporting Facilities for The Students In The El-Kanemi College Bama LGA.	051705500100 - BORNO STATE UMAR IBI	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	4,141,200.00	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Construction Of Examination Hall In The El-Kanemi College Bama.	051705500100 - BORNO STATE UMAR IBI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	816,000,000.00	816,000,000.00	981,500.00	601,500,000.00	-	-
Construction Of Lecture Halls for Umar Ibn Ibrahim El-Kanemi College Bama.	051705500100 - BORNO STATE UMAR IBI	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FA	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Rehabilitation Of 4Nos. Of Boreholes for Umar Ibn Ibrahim El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20820300 - BAMA	-	5,500,000.00	5,500,000.00	500,000.00	5,500,000.00	-	-
Rehabilitation Of Clinic for Umar Ibn Ibrahim El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70741 - PUBLIC HEALTH SERVICES	20820300 - BAMA	6,081,300.00	5,600,000.00	5,600,000.00	-	5,600,000.00	-	-
Rehabilitation Of Classes, Rooms And Libraries for Umar Ibn Ibrahim El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	-	15,500,000.00	15,500,000.00	4,000,000.00	15,500,000.00	-	-
Rehabilitation Of Ict Center for Umar Ibn Ibrahim El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	187,900.00	5,500,000.00	5,500,000.00	371,300.00	5,500,000.00	-	-
Research On Various Development For Secured And Conducive Learning Facilities for Umar Ibn Ibrahim El-Kanemi College.	051705500100 - BORNO STATE UMAR IBI	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	-
Monitoring And Supervision Of Student'S Within Bama LGA.	051705500100 - BORNO STATE UMAR IBI	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20820300 - BAMA	-	10,500,000.00	10,500,000.00	-	10,500,000.00	-	-
Procurement Of 50Nos. Of Executive Tables And Excutive Chairs To The State University admin block	051705600100 - BORNO STATE KASHIM I	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	-
Procurement Of health and medical equipment To The State University admin block	051705600100 - BORNO STATE KASHIM I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	250,000,000.00	250,000,000.00	170,000,000.00	250,000,000.00	-	-
Procurement Of Material, Teaching And Learning Aid Equipment To The Student At The State University.	051705600100 - BORNO STATE KASHIM I	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Procurement Of Books & Equipment To The Student At The State University	051705600100 - BORNO STATE KASHIM I	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	-	250,000,000.00	-	-
Construction Of Office At The Senate Building In The State University	051705600100 - BORNO STATE KASHIM I	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	250,000,000.00	250,000,000.00	55,733,021.00	250,000,000.00	-	-
Construction Of 2 No of blocks for information techonology Center in the University.	051705600100 - BORNO STATE KASHIM I	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	-	1,100,000,000.00	-	-
Capacity building for 350 lectures within the University.	051705600100 - BORNO STATE KASHIM I	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	500,000,000.00	500,000,000.00	-	500,000,000.00	-	-
Purchase of solar energy to office buildings	051705600100 - BORNO STATE KASHIM I	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	250,000,000.00	250,000,000.00	55,620,510.00	250,000,000.00	-	-
Construction of staff quarters at medical college	051705600100 - BORNO STATE KASHIM I	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	-
Construction of laboratory facilities in the BOSU	051705600100 - BORNO STATE KASHIM I	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-	-
Provision of boreholes at the BOSU	051705600100 - BORNO STATE KASHIM I	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Construction of students hotels	051705600100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	1,000,000,000.00	1,000,000,000.00	359,156,484.12	250,000,000.00	-	-
Landscaping and beautification of main campus, medical college and faculty of engineering	051705600100 - BORNO STATE KASHIM I	23040101 - TREE PLANTING	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Repairs of residential quarters at the BOSU	051705600100 - BORNO STATE KASHIM I	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	-	50,000,000.00	50,000,000.00	6,954,200.00	50,000,000.00	-	-
Repairs Of Office At The Senate Building In The State University	051705600100 - BORNO STATE KASHIM I	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMEN	20821600 - KONDUGA	-	100,000,000.00	100,000,000.00	4,521,000.00	100,000,000.00	-	-
purchase of 2 nos of hilux trucks and 3 nos of school shuttle bus	051705600100 - BORNO STATE KASHIM I	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	-	-	-	650,000,000.00	-	-
Landscaping and beautification of main campus road in bosu	051705600100 - BORNO STATE KASHIM I	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821600 - KONDUGA	-	-	-	-	300,000,000.00	-	-
Landscaping and beautification and medical college and faculty of engineering	051705600100 - BORNO STATE KASHIM I	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70942 - SECOND STAGE OF TERTIA	20821600 - KONDUGA	-	-	-	-	200,000,000.00	-	-
Procurment Of 1Nos. Of Hp pavillion core i3 Laptop For The Chairman Scholarship Board.	051705700100 - BORNO STATE SCHOLAR	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	2,500,000.00	2,500,000.00	-	2,500,000.00	-	-
Procurment Of 1Nos. Of HP mx606 Printers For The Chairman Scholarship Board.	051705700100 - BORNO STATE SCHOLAR	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Procurment Of 1Nos. Of Sharp zk700 Photocoying Machine For The Chairman Scholarship Board.	051705700100 - BORNO STATE SCHOLAR	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Research and development for local and foreign students within the state.	051705700100 - BORNO STATE SCHOLAR	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	134,120,819.53	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Capacity building of staff within the board	051705700100 - BORNO STATE SCHOLAR	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	-	9,367,665,000.00	4,290,149,793.68	200,000,000.00	-	-

Purchase Of (5) Nos of Toyota Hilux 2020 For Information Management	051705800100 - BORNO STATE INFORMA	23010105 - PURCHASE OF MOTOR VEHICLES	70461 - COMMUNICATION	20821600 - KONDUGA	-	360,000,000.00	360,000,000.00	-	431,000,000.00	-	-
Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs For Information Management	051705800100 - BORNO STATE INFORMA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70461 - COMMUNICATION	20821600 - KONDUGA	-	36,581,000.00	36,581,000.00	-	1,880,000.00	-	-
Purchase Of 7Nos. of Hp Desktop Computers And 7Nos. of Hp Laptops For Information Management	051705800100 - BORNO STATE INFORMA	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	20821600 - KONDUGA	-	110,000,000.00	110,000,000.00	-	63,000,000.00	-	-
Purchase Of 5Nos. of Hp Printers For Information Management	051705800100 - BORNO STATE INFORMA	23010114 - PURCHASE OF COMPUTER PRINTERS	70461 - COMMUNICATION	20821600 - KONDUGA	-	3,000,000.00	3,000,000.00	-	2,050,000.00	-	-
Purchase Of 5Nos. of Sharp Photocopying Machines For Information Management	051705800100 - BORNO STATE INFORMA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70461 - COMMUNICATION	20821600 - KONDUGA	-	8,200,000.00	8,200,000.00	-	-	-	-
Purchase Of 2 Shredding Machines For Information Management	051705800100 - BORNO STATE INFORMA	23010117 - PURCHASE OF SHREDDING MACHINES	70461 - COMMUNICATION	20821600 - KONDUGA	-	500,000.00	500,000.00	-	-	-	-
Purchase Of 3Nos. of Hp Scanners For Information Management	051705800100 - BORNO STATE INFORMA	23010118 - PURCHASE OF SCANNERS	70461 - COMMUNICATION	20821600 - KONDUGA	-	500,000.00	500,000.00	-	-	-	-
Construction of Internet Services For Information and communication	051705800100 - BORNO STATE INFORMA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	20821600 - KONDUGA	-	2,455,000,000.00	2,455,000,000.00	69,198,000.00	3,771,045,000.00	-	-
Purchase Of 2Nos. of 6.5Kva Power Generating Set For The Abba Ashigar College of Education Konduga	051705800100 - BORNO STATE INFORMA	23010119 - PURCHASE OF POWER GENERATING SET	70461 - COMMUNICATION	20821600 - KONDUGA	-	-	-	-	12,605,000.00	-	-
Purchase Of 2Nos. of Refurbished Toyota Bus For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	10,000,000.00	10,000,000.00	-	25,000,000.00	-	-
Purchase Of 3Nos. of Executive Tables And 3Nos. of Executive Chairs For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	7,500,000.00	7,500,000.00	2,000,000.00	3,000,000.00	-	-
Purchase Of 7Nos. of Hp Desktop Computers And 7Nos. of Hp Laptops For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Purchase Of 5Nos. of Hp Printers For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	800,000.00	800,000.00	-	800,000.00	-	-
Purchase Of 5Nos. of Sharp Photocopying Machines For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	1,092,000.00	1,092,000.00	-	1,092,000.00	-	-
Purchase Of 3Nos. of Hp Scanners For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	150,000.00	150,000.00	-	150,000.00	-	-
Purchase Of 2Nos. of 6.5Kva Power Generating Set For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	1,260,000.00	1,260,000.00	400,000.00	-	-	-
Purchase Of Text Books And Research Materials For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	630,000.00	630,000.00	30,000.00	2,500,000.00	-	-
Purchase Of Table Tennis, Badminton And Football Equipments For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	250,000.00	250,000.00	-	250,000.00	-	-
Provision Of Lecture Desks And Table For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	500,318,000.00	500,318,000.00	-	-	-	-
Provision Of Ict Equipment For The Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	2,000,000.00	2,000,000.00	-	-	-	-
Monitoring And Evaluation Is Been Carried Out To Check The Level Of Project Execution And Completion Across The State	051705900100 - BORNO STATE ABBA ASH	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20842800 - State wide	-	22,000,000.00	22,000,000.00	-	30,000,000.00	-	-
Repairs Of office buildingThe Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	-	500,000,000.00	500,000,000.00	413,000.00	5,000,000.00	-	-
Purchase Of Library Books & Equipment For Abba Ashigar College of Education Konduga	051705900100 - BORNO STATE ABBA ASH	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821600 - KONDUGA	-	-	-	-	2,000,000.00	-	-
Purchase Of 1 Nos. Of Hilux for The Executive Secretary/Chairman in Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010105 - PURCHASE OF MOTOR VEHICLES	70981 - EDUCATION N.E.C	20821300 - JERE	-	150,000,000.00	150,000,000.00	92,388,000.00	100,000,000.00	-	-
Procurement Of 10 Nos. Of Executive Tables And Excutive Chairs and 50 nos normal chairs and tables To The Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20821300 - JERE	7,750,660.00	20,000,000.00	20,000,000.00	607,000.00	100,000,000.00	-	-
Procurement Of 200 Nos. Of Hp Laptops To The Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20821300 - JERE	4,756,000.00	20,000,000.00	20,000,000.00	1,200,000.00	200,000,000.00	-	-
Procurement Of 10 Nos. Of Hp Printers To The Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010114 - PURCHASE OF COMPUTER PRINTERS	70981 - EDUCATION N.E.C	20821300 - JERE	-	2,000,000.00	2,000,000.00	173,500.00	30,000,000.00	-	-
Procurement Of 4 Nos. Of Sharp Photocopying Machines To The Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70981 - EDUCATION N.E.C	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	20,000,000.00	-	-
Procurement Of 2 Nos. Of Scanner To The Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010118 - PURCHASE OF SCANNERS	70981 - EDUCATION N.E.C	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of Teaching And Learning Aid Equipment With In Mmc & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70981 - EDUCATION N.E.C	20842800 - State wide	52,918,962.50	120,000,000.00	120,000,000.00	39,960,120.00	100,000,000.00	-	-
Purchase Of 100 nos of Library Books Within Mmc & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	-	40,000,000.00	40,000,000.00	24,275,500.00	50,000,000.00	-	-
Purchase Of Sporting / Gaming Equipment for Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of 1 nos of CCTV Equipment for Education Trust Fund.	051706500100 - BORNO STATE EDUCATI	23010128 - PURCHASE OF SECURITY EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	456,500.00	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Purchase Of 300 Nos of classroom desk Across State.	051706500100 - BORNO STATE EDUCATI	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70981 - EDUCATION N.E.C	20842800 - State wide	-	100,000,000.00	100,000,000.00	3,691,000.00	-	-	-
Construction Of 20 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20842800 - State wide	-	215,000,000.00	40,000,000.00	13,557,000.00	639,230,000.00	-	-
construction Of 5 Nos. Of Boreholes Within M.M.C & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20842800 - State wide	30,771,000.00	50,000,000.00	215,000,000.00	12,737,456.00	50,000,000.00	-	-
Construction Of 3 Nos of blocks of class 1 Per Senatorial Zones for Education Trust Fund. Nganzai, Kala Balge and Hawul L.GAs	051706500100 - BORNO STATE EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	78,548,338.20	450,000,000.00	24,268,000.00	19,250,000.00	400,000,000.00	-	-
construction of 2 nos of office blocks in main office in Maiduguri	051706500100 - BORNO STATE EDUCATI	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	49,709,285.50	200,000,000.00	450,000,000.00	322,329,609.20	200,000,000.00	-	-
Rehabilitation Repairs Of 2 nos of Public Schools Within M.M.C & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20842800 - State wide	-	200,000,000.00	200,000,000.00	159,182,981.00	200,000,000.00	-	-
Rehabilitation Repairs Of 2 nos of Libraries Within M.M.C & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	20842800 - State wide	50,000,000.00	100,000,000.00	200,000,000.00	24,372,328.58	100,000,000.00	-	-
Tree Planting Campign Across Various Schools across The State.	051706500100 - BORNO STATE EDUCATI	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20842800 - State wide	3,300,000.00	30,000,000.00	100,000,000.00	-	50,000,000.00	-	-
Research And Development for Education Trust Fund and Institution Based Research (IBR) main office	051706500100 - BORNO STATE EDUCATI	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	-	50,000,000.00	30,000,000.00	1,898,000.00	70,000,000.00	-	-
Provision of relevant Educational Software for Higher School of Learning in M.M.C and Jere	051706500100 - BORNO STATE EDUCATI	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20842800 - State wide	450,000.00	50,000,000.00	50,000,000.00	8,880,467.88	30,000,000.00	-	-
Evaluation and Monitoring of ongoing Projects in the State	051706500100 - BORNO STATE EDUCATI	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20842800 - State wide	-	30,000,000.00	50,000,000.00	31,878,700.00	140,000,000.00	-	-
Annual School Celebration to secondary school	051706500100 - BORNO STATE EDUCATI	23050104 - ANNIVERSARIES/CELEBRATIONS	70981 - EDUCATION N.E.C	20842800 - State wide	89,435,999.00	20,000,000.00	43,342,000.00	43,341,825.00	20,000,000.00	-	-
Capacity building for 200 Student Within M.M.C & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	264,731,400.00	480,000,000.00	32,390,000.00	32,390,000.00	350,000,000.00	-	-
Procurement of shares/trade commodity within mmc & jere lgas.	051706500100 - BORNO STATE EDUCATI	23010143 - PURCHASE OF SHARES & INVESTMENTS GENERAL	70981 - EDUCATION N.E.C	20821300 - JERE	-	40,000,000.00	480,000,000.00	288,402,014.00	50,000,000.00	-	-
Provision Of Libraries Within M.M.C & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	20821300 - JERE	-	20,000,000.00	40,000,000.00	-	30,000,000.00	-	-
Construction of I bos of ICT Center for Education Trust Fund main office in Maiduguri	051706500100 - BORNO STATE EDUCATI	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Repairs Of 5 Nos. Of Boreholes Within M.M.C LGAs.	051706500100 - BORNO STATE EDUCATI	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20821300 - JERE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Repairs Of 6 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	-	30,000,000.00	20,000,000.00	-	30,000,000.00	-	-
Rehabilitation/ Repair of (20)No of Solar panel P22-6 16 Kw - 20 Kw for Education Trust Fund main office in Maiduguri	051706500100 - BORNO STATE EDUCATI	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PL	70981 - EDUCATION N.E.C	20821300 - JERE	-	5,000,000.00	30,000,000.00	-	5,000,000.00	-	-
Repairs of ICT Center within the higher schools center in jere	051706500100 - BORNO STATE EDUCATI	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Repairs Of Infrastructure for Education Trust Fund main office in Maiduguri	051706500100 - BORNO STATE EDUCATI	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	10,000,000.00	5,000,000.00	-	10,000,000.00	-	-
Repairs Of 5 Nos. Of Boreholes Within Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23040106 - CLIMATE CHANGE MANAGEMENT & CONTROL	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	10,000,000.00	-	15,000,000.00	-	-
Repairs Of 10 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	051706500100 - BORNO STATE EDUCATI	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20821300 - JERE	-	-	-	-	90,000,000.00	-	-
Procurement Of 5Nos. Of Executive Tables for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	4,600,000.00	4,600,000.00	950,000.00	5,200,000.00	-	-
Procurement Of 2Nos. Of Laptops pavillion core i3 And 3Nos. Of Desktop RM 900 for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	1,725,000.00	1,725,000.00	870,000.00	2,000,000.00	-	-
Procurement Of 2Nos. Of Hp Colourlaser Jet for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	1,725,000.00	1,725,000.00	1,070,000.00	2,000,000.00	-	-
Procurement Of 2Nos. Of Sharp Photocopying Mashines for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	1,725,000.00	1,725,000.00	-	2,000,000.00	-	-
Procurement Of 2Nos. Scanners for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23010118 - PURCHASE OF SCANNERS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	575,000.00	575,000.00	-	650,000.00	-	-
Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	051706600100 - BORNO STATE ARABIC A	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	28,000,000.00	28,000,000.00	7,404,500.00	12,000,000.00	-	-
Purchase Of Text Books And Research Materials For The Sangaya	051706600100 - BORNO STATE ARABIC A	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	17,000,000.00	17,000,000.00	-	5,000,000.00	-	-
Purchase Of Sporting kits and other game equipment in the sangaya	051706600100 - BORNO STATE ARABIC A	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-
Purchase of Recreational Facilities to 50 selected schools across the state	051706600100 - BORNO STATE ARABIC A	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-
Purchase Of 300 Nos of classroom desk Across State.	051706600100 - BORNO STATE ARABIC A	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	23,000,000.00	23,000,000.00	2,050,000.00	26,850,000.00	-	-

Construction Of 15Nos. Of New Boreholes for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	149,000,000.00	137,000,000.00	-	15,000,000.00	-	-
Construction Of Sangaya/Islamiyya Schools for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	186,300,000.00	186,300,000.00	47,562,890.00	70,000,000.00	-	-
Construction Of Sanagaya Libraries for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	132,000,000.00	132,000,000.00	-	10,000,000.00	-	-
Provision Of Sporting Facilities for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	4,695,000.00	5,000,000.00	-	-
Construction Of Ict Center for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	1,335,000.00	50,000,000.00	50,000,000.00	13,663,000.00	10,000,000.00	-	-
Rehabilitation Of Sangaya/Islamiyya Schools water facilities for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	1,095,000.00	163,000,000.00	163,000,000.00	4,272,345.00	65,000,000.00	-	-
Research And Development for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	21,261,415.00	15,000,000.00	27,000,000.00	26,427,580.00	50,000,000.00	-	-
Monitoring And Evaluation for Borno State Arabic and Sangaya Education Board.	051706600100 - BORNO STATE ARABIC A	23050103 - MONITORING AND EVALUATION	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	126,000,000.00	126,000,000.00	67,613,560.00	139,100,000.00	-	-
Capacity building for 100 Islamiyya Student to Local within mmc	051706600100 - BORNO STATE ARABIC A	23050130 - HUMAN CAPITAL DEVELOPMENT	70951 - EDUCATION NOT DEFINAB	20822100 - MAIDUGURI METRO	-	313,000,000.00	313,000,000.00	308,128,710.46	200,650,000.00	-	-
Repairs Of 4-Blocks Of Staff Quarters for The Ramat Polytechnic	051706700100 - BORNO STATE RAMAT P	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	930,000,000.00	930,000,000.00	567,896,869.39	915,066,000.00	-	-
Rehabilitation Of Lectures Halls for The Ramat Polytechnic	051706700100 - BORNO STATE RAMAT P	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	9,154,300.00	640,000,000.00	640,000,000.00	71,975,032.01	-	-	-
Monitoring And Supervision for Learning in achieving results and to spot bottlenecks in implementation across The State	051706700100 - BORNO STATE RAMAT P	23050103 - MONITORING AND EVALUATION	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	8,292,000.00	15,000,000.00	15,000,000.00	-	66,000,000.00	-	-
Human capital Development and scholarships in Maiduguri	051706700100 - BORNO STATE RAMAT P	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	75,000,000.00	75,000,000.00	873,584,428.23	-	-	-
Purchase of 1No of Toyota Hilux to the Provost	051706700100 - BORNO STATE RAMAT P	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIA	20822100 - MAIDUGURI METRO	-	60,000,000.00	60,000,000.00	-	75,000,000.00	-	-
Procurement Of 1Nos. Of Hilux Vehicles To The Provostr'S Waka-Biu.	051706900100 - BORNO STATE COLLEGE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	40,516,000.00	40,516,000.00	-	-	-	-
Construction Of Staff Quarters/Provost House/Guest House In The College Waka-Biu.	051706900100 - BORNO STATE COLLEGE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70611 - HOUSING DEVELOPMENT	20830500 - BIU	-	496,484,000.00	496,484,000.00	-	355,000,000.00	-	-
Construction Of 2Nos Of Newly Boreholes At The School College Of Waka-Biu	051706900100 - BORNO STATE COLLEGE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20830500 - BIU	-	10,500,000.00	10,500,000.00	-	25,000,000.00	-	-
Construction Of Gymnasium/Gateway Fence & Land Scaping Of Gadambuli Lecture Hall Area & Lecture Theater/Halls At Waka-Biu	051706900100 - BORNO STATE COLLEGE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	507,563,000.00	507,563,000.00	-	460,517,000.00	-	-
Monitoring And Evaluation is been carried out to ascertain the level of staff performance	051706900100 - BORNO STATE COLLEGE	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	260,250,000.00	260,250,000.00	-	30,000,000.00	-	-
Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 Kw At Waka-Biu	051706900100 - BORNO STATE COLLEGE	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	60,000,000.00	60,000,000.00	-	40,516,000.00	-	-
Celebration Of Fasting Period, Eidul Fitr And Eidul Kabir Incentives At Waka-Biu	051706900100 - BORNO STATE COLLEGE	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	100,516,000.00	100,516,000.00	-	-	-	-
Procurement Of Books & Equipment To The Student At Waka-Biu	051706900100 - BORNO STATE COLLEGE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20830500 - BIU	-	-	-	-	60,000,000.00	-	-
Purchase Of Text Books And Research Materials For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	-
Purchase Of 15 nos of School Desks And Chairs For Lecture Halls For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	17,000,000.00	17,000,000.00	-	5,000,000.00	-	-
Purchase Of 6 Ploughs, And 10 Harrows For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	1,000,000,000.00	1,000,000,000.00	-	400,000,000.00	-	-
Rehabilitation / Repairs Of The College Libraries And School Laboratory For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	5,000,000.00	5,000,000.00	-	2,000,000.00	-	-
Rehabilitation/Repairs Of Infrastructures For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	500,000,000.00	500,000,000.00	489,638,252.00	10,000,000.00	-	-
Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And Completion For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20842800 - State wide	-	45,000,000.00	45,000,000.00	-	55,000,000.00	-	-
Purchase Of 2 Volkwagen Golf Wagon For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Purchase Of 3 Desktop Computers For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-
Purchase Of Library Books & Equipment For Mohamet Lawan College of Agriculture	051707400100 - BORNO STATE MOHAME	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Repairs Of ICT Facilities In Lawan College In Jere and Maiduguri.	051707400100 - BORNO STATE MOHAME	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	3,000,000.00	3,000,000.00	-	5,000,000.00	-	-
Purchase Of 20Nos. of Executive Tables And 20Nos. of Executive Chairs For The Abba Ashigar College of Education Konduga	051707400100 - BORNO STATE MOHAME	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	10,000,000.00	-	-
Purchase Of 1Nos. of Hp Desktop Computers And 1Nos. of Hp Laptops For The Abba Ashigar College of Education Konduga	051707400100 - BORNO STATE MOHAME	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	1,000,000.00	-	-
Purchase Of 1Nos. of Hp Printers For The Abba Ashigar College of Education Konduga	051707400100 - BORNO STATE MOHAME	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	1,000,000.00	-	-
Purchase Of 1Nos. of Sharp Photocopying Machines For The Abba Ashigar College of Education Konduga	051707400100 - BORNO STATE MOHAME	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	1,000,000.00	-	-
Purchase Of 3Nos. of Hp Scanners For The Abba Ashigar College of Education Konduga	051707400100 - BORNO STATE MOHAME	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	5,000,000.00	-	-
Purchase Of 1 No of Golf Car For Mohammed Goni College of Legal & Islamic Studies.	051707400100 - BORNO STATE MOHAME	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	5,000,000.00	-	-
Purchase of 5 Nos HP 500G ROM Laptop Computers For Mohammed Goni College of Legal & Islamic Studies.	051707400100 - BORNO STATE MOHAME	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20821300 - JERE	-	-	-	-	82,500,000.00	-	-
Purchase Of 61 office Furniture For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	37,500,000.00	-	-
Purchase Of 40 Classroom furniture For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	10,000,000.00	-	-
Rehabilitation / Repairs - 20 nos of classes in Mohammed Goni College of Legal	051707500100 - BORNO STATE MOHAMM	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	22,000,000.00	22,000,000.00	-	22,000,000.00	-	-
Purchase Of 1 nos of hilux trucks and 1 No of Golf Car For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	18,000,000.00	18,000,000.00	-	100,000,000.00	-	-
Purchase of 5 Nos HP 500G ROM Laptop Computers For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,500,000.00	-	-
Purchase of 2Nos HP Llaser jet Computer Printers and HP scanners For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	1,200,000.00	-	-
Purchase Of 2Nos Sharp Photocopying Machines For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	4,000,000.00	-	-
Rehabilitation of Offices For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	15,000,000.00	-	-
construction of 1 lecture theatre and Provision Of Lecture Desks And Table For Mohammed Goni College of Legal & Islamic Studies.	051707500100 - BORNO STATE MOHAMM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	541,300,000.00	-	-
Construction Of Ict Center In mohammed goni collage of legal & islamic studies in MMC LGA	051707500100 - BORNO STATE MOHAMM	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	-	-	-	14,000,000.00	-	-
Purchase Of200Kva Of Power Generating Set For mohammed goni collage of legal & islamic studies	051707500100 - BORNO STATE MOHAMM	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	50,000,000.00	-	-
Rehabilitation Of Mohammed Goni College of Legal & Islamic Studies office of provost in mmc LGA	051707500100 - BORNO STATE MOHAMM	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	7,000,000.00	-	-
Purchase Of 1Nos. Of Toyota Hilux 2020 for The Hon Commissioner Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	80,000,000.00	-	-
Procurement Of 6Nos. Of Executive Tables, Executive Chairs, 6Nos. Of Semi Executive Tables And Executive Chairs for the Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	25,000,000.00	25,000,000.00	-	15,000,000.00	-	-
Procuremtn Of 6Nos. Of Hp Laptops for the Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	890,000,000.00	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-
Procurement Of 5Nos. Of Hp MX360 3 In 1 Printers for the Ministry of Health and Human Services.	052100100100 - MINISTRY OF HEALTH A	23010114 - PURCHASE OF COMPUTER PRINTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	96,729,525.00	5,000,000.00	-	-
Procurement Of 2Nos. Of MW 351 Sharp Brand photocopy Machines for the Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	500,000.00	-	-
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.	052100100100 - MINISTRY OF HEALTH A	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	4,856,775,345.08	1,000,000,000.00	1,000,000,000.00	824,781,239.52	600,000,000.00	-	-
Construction Of Logistics Management, Coordination Offices And Land Scaping At The Medical Store across the state.	052100100100 - MINISTRY OF HEALTH A	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	-	-

Construction Of Block Of Boys Quarters At College Of Nursing Staff Quarters Maiduguri.	052100100100 - MINISTRY OF HEALTH A	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	90,000,000.00	1,000,000,000.00	1,000,000,000.00	-	-	-	-
Construction Of Health Centers at BAYO LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70761 - HEALTH N.E.C.	20830400 - BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	900,000,000.00	-	-
Construction Of Ict Center In MMC LGA	052100100100 - MINISTRY OF HEALTH A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	112,700,000.00	112,700,000.00	-	30,000,000.00	-	-
Rehabiltation Of General Hospitals in Konduga LGA	052100100100 - MINISTRY OF HEALTH A	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH (	70731 - GENERAL HOSPITAL SERVI	20821600 - KONDUGA	-	1,750,000,000.00	1,750,000,000.00	-	1,000,000,000.00	-	-
Rehabilitation Of Class Rooms At College Of Health Technology Maiduguri.	052100100100 - MINISTRY OF HEALTH A	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	110,000,000.00	110,000,000.00	-	80,000,000.00	-	-
Repairs Of Offices in College of Health GWOZA LGAs.	052100100100 - MINISTRY OF HEALTH A	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20831100 - GWOZA	-	200,000,000.00	200,000,000.00	-	100,000,000.00	-	-
Rehabilitation Of Existing Staff Quarters At College Of Nursing Maiduguri.	052100100100 - MINISTRY OF HEALTH A	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILI	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Research on communicable diseases and creating development within JERE LGAs	052100100100 - MINISTRY OF HEALTH A	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20821300 - JERE	150,000,000.00	20,000,000.00	20,000,000.00	52,960,000.00	20,000,000.00	-	-
Provision Of Relevant Surveying Software for the Ministry of Health and Human Services.	052100100100 - MINISTRY OF HEALTH A	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	1,000,000.00	-	-
Conduct Quarterly monitoring and evaluation Supervision To Health Facilities across the state.	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	150,000,000.00	150,000,000.00	25,200,000.00	100,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas, independence day and Easter for the Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23050104 - ANNIVERSARIES/CELEBRATIONS	70761 - HEALTH N.E.C.	20842800 - State wide	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Capacity building Of doctors, clinical recorders and nursing Staff At Different Departments Within Jere LGA.	052100100100 - MINISTRY OF HEALTH A	23050130 - HUMAN CAPITAL DEVELOPMENT	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	-	650,000,000.00	650,000,000.00	1,137,523,008.42	550,000,000.00	-	-
Construction Of Health Centers at DIKWA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20820800 - DIKWA	-	3,000,925,000.00	3,000,925,000.00	-	1,000,000,000.00	-	-
Construction Of Health Centers at KUKAWA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	7,236,000,000.00	7,236,000,000.00	-	1,000,000,000.00	-	-
Rehabilitation Of General Hospitals in shani lgas	052100100100 - MINISTRY OF HEALTH A	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH (	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	2,250,000,000.00	2,250,000,000.00	-	1,000,000,000.00	-	-
Procurement Of One Students toyota 2010 Shuttle Bus for the Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010108 - PURCHASE OF BUSES	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Purchase Of 2 Shredding Machines For Ministry of Health and Human Services	052100100100 - MINISTRY OF HEALTH A	23010117 - PURCHASE OF SHREDDING MACHINES	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	2,000,000.00	-	-
purchase Of scanner to General Hospitals in shani lgas	052100100100 - MINISTRY OF HEALTH A	23010118 - PURCHASE OF SCANNERS	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	1,000,000.00	-	-
Construction Of Health Centers at DIKWA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at KUKAWA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of General Hospitals in shani lgas	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at GWOZA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at HAWUL LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,300,000,000.00	-	-
Construction Of General Hospitals in BIU LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at ASKIRA UBA LGA	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of 1No of Health Centers at KWAYA KUSAR LGA	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,237,600,000.00	-	-
Construction Of 1No of General Hospitals in MONGUNO LGA	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,237,600,000.00	-	-
Construction Of 1No of Health Centers at MAGUMERI LGA	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,527,600,000.00	-	-
Construction Of 1No of Health Centers at KAGA LGA	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,737,600,000.00	-	-
Construction Of 1No of General Hospitals in NGANZAI	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,737,600,000.00	-	-
Rehabilitation Of 1No of General Hospitals in BAYO	052100100100 - MINISTRY OF HEALTH A	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH (	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
NUT.4.MIYCN.3.1. 7. Train health workers on key household practices including Maternal Infant and Young Child Feeding/ Nutrition, HIV/AIDs Counseling and Testing	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	545,000,000.00	-	545,000,000.00
NUT.4.IMAM.2.1. 6. Build capacity of HWs to promote women's nutritional status through Dietary Counseling during Adolescence, Pregnancy and Lactation	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	15,000,000.00	-	15,000,000.00
NUT.6.FNS.1.5.4. Production/Procurement and distribution of Ready-to-Use Therapeutic Food (RUTF) packages to nutrition-in -emergency affected people	052100100100 - MINISTRY OF HEALTH A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	210,000,000.00	-	210,000,000.00
NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for tracking nutrition programmes in the State	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	217,000,000.00	-	217,000,000.00
NUT.2.MYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding from 0 to 6 months and continued breastfeeding up to 2 years and beyond	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	900,000,000.00	-	900,000,000.00
NUT.5.MYCN.2.1.10. Conduct community dialogue maternal infant and young Child Nutrition (MIYCN	052100100100 - MINISTRY OF HEALTH A	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	-	-	-	-	1,910,000,000.00	-	1,910,000,000.00
Purchase of Tricycle ambulances + ambulance repairs/replacement	052100100100 - MINISTRY OF HEALTH A	23010104 - PURCHASE MOTOR CYCLES	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	-	-	-	-	600,000,000.00	-	-
Construction of New PHCs in underserved/zero-coverage communities.	052100100100 - MINISTRY OF HEALTH A	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	2,000,000,000.00	-	-
Purchase Of 3 No. Of GOLF WAGON For zonal office Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	248,000,000.00	238,000,000.00	28,462,370.00	24,000,000.00	-	-
Purchase Of Various Executive Tables And Excutive Chairs Within The Contributory Health Care Management Agency main office in maiduguri	052100200100 - BORNO STATE CONTRIB	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	16,763,000.00	16,763,000.00	-	200,000,000.00	-	-
Purchase Of 5 Hp stream 11 intel celeron Desktop Computers And 5 Hp pro Laptops For Contributory Health Care Management Agency	052100200100 - BORNO STATE CONTRIB	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	2,043,000.00	5,486,000.00	5,486,000.00	3,800,000.00	30,000,000.00	-	-
Purchase Of 5 Hp MX900 Printers For Contributory Health Care Management Agency	052100200100 - BORNO STATE CONTRIB	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	1,525,000.00	1,525,000.00	-	10,000,000.00	-	-
Purchase Of 5 Sharp MD200 Photocopying Machines For Contributory Health Care Management Agency	052100200100 - BORNO STATE CONTRIB	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	185,000.00	2,315,000.00	2,315,000.00	2,200,000.00	5,000,000.00	-	-
Purchase Of 5 Epson DS-530 11 Scanners For Contributory Health Care Management Agency	052100200100 - BORNO STATE CONTRIB	23010118 - PURCHASE OF SCANNERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	1,160,000.00	1,160,000.00	-	5,000,000.00	-	-
Purchase Of200Kva Of Power Generating Set For Contributory Health Care Management Agency in Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23010119 - PURCHASE OF POWER GENERATING SET	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	6,326,000.00	6,326,000.00	-	-	-	-
Provision Of Electricity To The Contributory Health Care Management Agency in Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	-	5,250,000.00	5,250,000.00	-	14,000,000.00	-	-
Construction Of Ict Center In The Healthcare Management Agency in Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	15,000,000.00	25,000,000.00	24,959,370.00	20,000,000.00	-	-
Monitoring And Supervision On Contributory Pension Across The State.	052100200100 - BORNO STATE CONTRIB	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	3,031,020.00	50,000,000.00	149,999,000.00	73,652,870.74	314,458,000.00	-	-
Purchase Of 3 NO TOYATO HILUX TRUCK TO ALL THE ZONAL OFFICES	052100200100 - BORNO STATE CONTRIB	23010107 - PURCHASE OF TRUCKS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	8,343,418.61	-	944,423,000.00	682,341,044.24	250,000,000.00	-	-
Provision/ PURCHASE OF 3 NO OF 18 SEATER BUS To The Contributory Health Care Management Agency in Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	385,252,467.83	-	-	-	80,000,000.00	-	-
Construction/ PROVISION OF OFFICE BUILDING In The Healthcare Management Agency in Maiduguri main office	052100200100 - BORNO STATE CONTRIB	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	-	-	-	450,000,000.00	-	-
AQUISATION OF COMPUTER SOFTWARE TO THE AGENCY AND STATE WIDE	052100200100 - BORNO STATE CONTRIB	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	-	-	-	30,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables And Excutive Chairs for State Primary Healthcare Development Agency Maiduguri main office	052100300100 - BORNO STATE PRIMARY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	100,000,000.00	-	-
Procurement 10 Nos. Of Medical Equipment at qubio lgas etc	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	100,000,000.00	-	-
Repairs Of Office In The Zonal Offices At Mmc LGA.	052100300100 - BORNO STATE PRIMARY	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILI	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	-
Rehabilitation Of Hospital / Health Centres IN THE WHOLE STATE	052100300100 - BORNO STATE PRIMARY	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH (	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	3,039,000,000.00	3,039,000,000.00	-	2,000,000,000.00	-	-
Rehabiltation Of Offices for State Primary Healthcare Development Agency main office in Maiduguri	052100300100 - BORNO STATE PRIMARY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	300,000,000.00	-	-
Research On Communicable Diseases Across The State.	052100300100 - BORNO STATE PRIMARY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	35,000,000.00	-	-
Acquisition of Computer Software for State Primary Healthcare Development Agency main office in maiduguri	052100300100 - BORNO STATE PRIMARY	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	5,000,000.00	5,000,000.00	-	15,000,000.00	-	-
Monitoring And Supervision Of All Health Care Centers In The State.	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	250,000,000.00	250,000,000.00	-	400,000,000.00	-	-
Training Of 100 Nos. Of Stundent In College Of Health & Nursing FOR THE WHOLE STATE.	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	100,000,000.00	-	-
Control Of Out Break Of Communicable Diseases, Funds, Nutrition, Reproductive Health And Family Planning Programes & Counterpart Fund For Phc Mou And Bhcpf across the state.	052100300100 - BORNO STATE PRIMARY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	2,122,997,000.00	2,122,997,000.00	2,076,712,327.10	-	-	-

NUT.5.IEC/SBCC.2.1.10. Conduct community dialogue maternal infant and young Child Nutrition (MIYCN	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	3,000,000,000.00	3,000,000,000.00	-	-	-	-
NUT.3.IMAM.3.1. 6. Establish MIYCN Support Group members in catchment areas on MIYCN, CMAM/IMAM and MNP.	052100300100 - BORNO STATE PRIMARY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	-	-	-
NUT.3.IMAM.3.1. 9. Support active case finding of MAM & SAM and provide appropriate treatment	052100300100 - BORNO STATE PRIMARY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00
NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Multiple micronutrient supplements (MMS) distribution to pregnant women	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	139,195,000.00	-	139,195,000.00
NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /MMS supplementation for pregnant women during MNCH Weeks	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	36,000,000.00	-	36,000,000.00
NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementation during MNCHW for under-5 children (UNICEF)	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	440,436,000.00	-	440,436,000.00
NUT.3.MS.2.1. 5. Support Routine Vitamin A supplementation for under-5 children	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.2.HRN.2.1. 6. Build capacity of HWs to promote women's nutritional status through Dietary Counseling during Adolescence, Pregnancy and Lactation	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	462,336,000.00	-	462,336,000.00
NUT.2.MIYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding from 0 to 6 months and continued breastfeeding up to 2 years and beyond	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.MIYCN.2.1. 8. Promote the establishment of Baby Friendly and food demonstration Centers in health facilities and public places.	052100300100 - BORNO STATE PRIMARY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00
NUT.5.CP.2.1.9. Ensure the establishment of crèches in all work places having more than 10 women in public and private sectors to promote Exclusive Breastfeeding.	052100300100 - BORNO STATE PRIMARY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00
NUT.5.REG.2.1. 12. Monitor the implementation of the international code on the marketing of breastmilk substitutes (BMS) in health facilities	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	139,195,000.00	-	139,195,000.00
NUT.5.IDH.2.1. 13. Conduct World Breastfeeding Week and all other national nutrition events at all levels - State, LGAs and Wards	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	110,700,000.00	-	110,700,000.00
NUT.3.HRN.3.1.1. Build Capacity for regular growth monitoring and promotion (GMP) at health facilities and communities.	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	7,662,000.00	-	7,662,000.00
NUT.3.MIYCN.3.1. 2. Procurement of growth monitoring equipment for health facilities.	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	112,230,000.00	-	112,230,000.00
NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the elderly to meet their nutritional needs	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	187,860,000.00	-	187,860,000.00
NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious groups and community leaders for dissemination of messages on nutrition care, key household practices and promotion of utilization of PHC services in the State	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	160,644,000.00	-	160,644,000.00
NUT.2.MS.3.1. 4. Support distribution of Iron folate supplements to WCBA and adolescent girls during MNCHW	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.3.MS.3.1. 8. Sustain and scale up distribution of micronutrient powder (MNP) for children 6 - 23 months	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and increase services for Diet Related Non-Communicable Diseases (DRNCD) at health facilities	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	1,890,000.00	-	1,890,000.00
NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for Optimized MNCHW and routine services	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	95,432,000.00	-	95,432,000.00
NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food during food demonstrations by local communities	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-communicable diseases.	052100300100 - BORNO STATE PRIMARY	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	10,000,000.00	-	10,000,000.00
NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and increase services for Diet Related Non-Communicable Diseases (DRNCD) at health facilities	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	4,700,000.00	-	4,700,000.00
NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for Optimized MNCHW and routine services	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	95,084,000.00	-	95,084,000.00
NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for tracking nutrition programmes in the State	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	10,000,000.00	-	10,000,000.00
NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food during food demonstrations by local communities	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	118,340,000.00	-	118,340,000.00
NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-communicable diseases.	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.ME.1.5.3. Conduct baseline/post intervention survey on Nutrition-in- emergency on people affected in the State especially vulnerable groups (children, adolescent, women)	052100300100 - BORNO STATE PRIMARY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
Provision of Water systems, latrines, waste pits, incinerators.	052100300100 - BORNO STATE PRIMARY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIE	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	500,000,000.00	-	-
Provision and Installation of Solar panels, batteries, and inverters to ensure 24/7 power for the cold chain and deliveries.	052100300100 - BORNO STATE PRIMARY	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	750,000,000.00	-	-
Purchase of BP machines, delivery kits, ultrasound machines, haematology analysers, refrigerators, beds.	052100300100 - BORNO STATE PRIMARY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	1,100,000,000.00	-	-
Provision and installation of Solar-powered refrigerators, vaccine carriers, and temperature monitors.	052100300100 - BORNO STATE PRIMARY	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	350,000,000.00	-	-
Capacity building with Stipends, supervision, and tools for CHIPS agents	052100300100 - BORNO STATE PRIMARY	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	-	-	-	300,000,000.00	-	-
Construction Of Ongoing State Teaching Hospital In Maiduguri LGA.	052100800100 - BORNO STATE KASHIM I	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	10,217,250,000.00	200,000,000.00	2,708,564,473.76	1,893,250,000.00	-	-
Purchase Of 8Nos of Executive Tables And 16 Exctive Chairs State Teaching Hospital In Maiduguri	052100800100 - BORNO STATE KASHIM I	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	1,488,901,384.69	3,800,000,000.00	250,000,000.00	1,800,000.00	2,000,000,000.00	-	-
Procurement of 100Nos of beds at State Teaching Hospital In Maiduguri LGA.	052100800100 - BORNO STATE KASHIM I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	8,537,321,000.00	100,000,000.00	29,083,000.00	1,069,610,000.00	-	-
Procurement Of One Toyota Hilux 2020 to the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	100,000,000.00	-	1,017,000,000.00	-	-
Procurement Of Two toyota Camery 2021 to the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	250,000,000.00	-	1,017,000,000.00	-	-
Procurement of 3 18 seater Bus to the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010108 - PURCHASE OF BUSES	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	100,000,000.00	243,250.00	1,026,500,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	500,000,000.00	8,433,250.00	272,770,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010114 - PURCHASE OF COMPUTER PRINTERS	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	250,000,000.00	1,212,250.00	42,500,000.00	-	-
Procurement Of 2 No of solar inverter set in the teaching hospital.	052100800100 - BORNO STATE KASHIM I	23010119 - PURCHASE OF POWER GENERATING SET	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	200,000,000.00	4,250,000.00	690,000,000.00	-	-
Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	150,000,000.00	-	1,069,610,000.00	-	-
Purchase Of 200 Nos of CCTV cameras To State Specialist Hospital in Maiduguri	052100800100 - BORNO STATE KASHIM I	23010128 - PURCHASE OF SECURITY EQUIPMENT	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	100,000,000.00	-	51,000,000.00	-	-
Construction Of Health College of lab department in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEA	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	1,000,000,000.00	-	1,893,250,000.00	-	-
Construction Of Health College department in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	100,000,000.00	-	1,507,722,000.00	-	-
Construction Of Health College of library hall the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	50,000,000.00	-	1,507,722,000.00	-	-
Construction Of Health College lacture threatre unit in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	100,000,000.00	-	2,657,722,000.00	-	-
Construction Of Health College of CBT department in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	-	-	2,507,722,000.00	-	-
Construction Of Health College of Health department in the teaching hospital	052100800100 - BORNO STATE KASHIM I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	-	-	2,507,722,000.00	-	-
Human Capital Development is to be carried out to train and retrain staff of the college.	052100800100 - BORNO STATE KASHIM I	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20821600 - KONDUGA	-	-	-	-	220,000,000.00	-	-
Procurement Of 2Nos. Of Sharp Scanners Brand Photocopying Machines For The Drug Agency	052100800100 - BORNO STATE KASHIM I	23040101 - TREE PLANTING	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	-	-	128,500,000.00	-	-
Purchase Of 1 No of Power Generating Set (30Kva) For The Drug Agency	052100800100 - BORNO STATE KASHIM I	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	-	-	303,750,000.00	-	-

Purchase Of Medical Equipment To State Specialist Hospital in Maiduguri	052100800100 - BORNO STATE KASHIM I	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SE	20821600 - KONDUGA	-	-	-	-	1,069,610,000.00	-	-
Procurement Of One Toyota Hilux 2020 Vehicle For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010105 - PURCHASE OF MOTOR VEHICLES	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	97,100,000.00	97,100,000.00	-	20,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	26,762,000.00	26,762,000.00	-	13,400,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010113 - PURCHASE OF COMPUTERS	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	5,486,000.00	5,486,000.00	-	5,000,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010114 - PURCHASE OF COMPUTER PRINTERS	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	1,524,000.00	1,524,000.00	-	1,160,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	5,315,000.00	5,315,000.00	-	1,160,000.00	-	-
Procurement Of 2Nos. Of Sharp Scanners Brand Photocopying Machines For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010118 - PURCHASE OF SCANNERS	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	1,160,000.00	1,160,000.00	-	1,160,000.00	-	-
Purchase Of 1 No of Power Generating Set (30Kva) For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010119 - PURCHASE OF POWER GENERATING SET	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	6,326,000.00	6,326,000.00	-	10,000,000.00	-	-
Construction Of Ict centres within the Agency	052100900100 - BORNO STATE DRUGS A	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	12,652,000.00	12,652,000.00	-	25,000,000.00	-	-
Monitoring And Evaluation is to evaluation the level of perfomance projects across the state	052100900100 - BORNO STATE DRUGS A	23050103 - MONITORING AND EVALUATION	70711 - PHARMACEUTICAL PRODUC	20842800 - State wide	-	30,000,000.00	30,000,000.00	-	20,000,000.00	-	-
Acquisition Of 2 plots of Land For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010101 - PURCHASE / ACQUISITION OF LAND	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	20,090,000.00	-	-
Purchase Of 2 Shredding Machines For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010117 - PURCHASE OF SHREDDING MACHINES	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	1,160,000.00	-	-
Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	20,000,000.00	-	-
Purchase Of 100Nos of Fire extingusher for fire service For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	12,000,000.00	-	-
Construction Of Infrastructures For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	20,000,000.00	-	-
Conduct research and development For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23050101 - RESEARCH AND DEVELOPMENT	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	30,000,000.00	-	-
Conduct capacity building for staff within the Agency	052100900100 - BORNO STATE DRUGS A	23050130 - HUMAN CAPITAL DEVELOPMENT	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	40,195,000.00	-	-
Software acquisition For The Drug Agency	052100900100 - BORNO STATE DRUGS A	23050102 - COMPUTER SOFTWARE ACQUISITION	70711 - PHARMACEUTICAL PRODUC	20822100 - MAIDUGURI METRO	-	-	-	-	25,000,000.00	-	-
Purchase Of 1No. Of Toyota 2020 Hilux For C.M.D of Hospitals Management Board	052110200100 - BORNO STATE HOSPITA	23010105 - PURCHASE OF MOTOR VEHICLES	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	120,000,000.00	-	-
Purchase Of Various Executive Tables And Excutive Chairs To The Hospitals Management Board main office in Maiduguri	052110200100 - BORNO STATE HOSPITA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	150,000,000.00	150,000,000.00	135,683,000.00	2,000,000,000.00	-	-
Purchase Of 3 Hp pro 88 Desktop Computers And 2 Hp pavillion core i5 Laptops To The Hospitals Management Board	052110200100 - BORNO STATE HOSPITA	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	70,000,000.00	-	-
Purchase Of 3 Hp MX400 Printers To The Hospitals Management Board	052110200100 - BORNO STATE HOSPITA	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	-
Purchase Of 2 Sharp MD200 Photocopying Machines To The Hospitals Management Board	052110200100 - BORNO STATE HOSPITA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	11,000,000.00	-	-
Purchase Of 20Kva Of Power Generating Set To The Hospitals Management Board MAIN OFFICE IN MAIDUGURI	052110200100 - BORNO STATE HOSPITA	23010119 - PURCHASE OF POWER GENERATING SET	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	2,100,000,000.00	-	-
Purchase Of Executive Tables, CHAIRS AND FURNITURE To The State Specialist Hospitals RESIDENTIAL BUILDING in maiduguri	052110200100 - BORNO STATE HOSPITA	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	250,000,000.00	-	-
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at jere LGAs.	052110200100 - BORNO STATE HOSPITA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	3,500,000,000.00	3,500,000,000.00	678,265,581.58	1,321,000,000.00	-	-
Rehabilitation Of Residential Quarters At General Hospital Dikwa, Gwoza, Bargu, Ngamdu, Gajiram, Molai, Bama, Azare & Marama.(STATE WIDE)	052110200100 - BORNO STATE HOSPITA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	100,000,000.00	50,000,000.00	-	300,000,000.00	-	-
Rehabiltation Of Health Centres At General Hospital Biu, Mafa, Gubio,Chibok, Dikwa & Completion Of Gen. Hos. Konduga(STATE WIDE).	052110200100 - BORNO STATE HOSPITA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70731 - GENERAL HOSPITAL SERVI	20842800 - State wide	-	294,293,000.00	100,000,000.00	-	1,000,000,000.00	-	-
Monitoring And Supervision Of Doctors Across the STATE WIDE	052110200100 - BORNO STATE HOSPITA	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVI	20842800 - State wide	-	200,000,000.00	294,293,000.00	250,260,000.00	200,000,000.00	-	-
Training Of Staff At Different Department Within the whole state.	052110200100 - BORNO STATE HOSPITA	23050130 - HUMAN CAPITAL DEVELOPMENT	70731 - GENERAL HOSPITAL SERVI	20842800 - State wide	-	450,000,000.00	200,000,000.00	141,292,800.00	200,000,000.00	-	-
Construction Of Ict Center In The HMB in Maiduguri main office	052110200100 - BORNO STATE HOSPITA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70731 - GENERAL HOSPITAL SERVI	20822100 - MAIDUGURI METRO	-	100,000,000.00	450,000,000.00	5,560,000.00	-	-	-
Rehabilitation Of Health Centres At General Hospital Biu Iga.	052110200100 - BORNO STATE HOSPITA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70731 - GENERAL HOSPITAL SERVI	20830500 - BIU	-	500,000,000.00	100,000,000.00	-	5,000,000,000.00	-	-
Rehabilitation Of Health Centres At General Hospital Mafa Iga	052110200100 - BORNO STATE HOSPITA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	70731 - GENERAL HOSPITAL SERVI	20821900 - MAFA	-	1,100,000,000.00	500,000,000.00	-	5,000,000,000.00	-	-
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at gubio LGAs.	052110200100 - BORNO STATE HOSPITA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVI	20810900 - GUBIO	-	1,200,000,000.00	1,100,000,000.00	-	1,321,000,000.00	-	-
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at dikwa LGAs.	052110200100 - BORNO STATE HOSPITA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVI	20820800 - DIKWA	-	1,500,000,000.00	1,200,000,000.00	-	1,321,000,000.00	-	-
purchase of power generating set at konduga	052110200100 - BORNO STATE HOSPITA	23010119 - PURCHASE OF POWER GENERATING SET	70731 - GENERAL HOSPITAL SERVI	20821600 - KONDUGA	-	1,000,000,000.00	1,500,000,000.00	-	-	-	-
Aquisation of software computer Application for the whole state	052110200100 - BORNO STATE HOSPITA	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVI	20821600 - KONDUGA	-	-	1,000,000,000.00	-	1,707,000.00	-	-
Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing & Midwifery	052110400100 - BORNO STATE COLLEGE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	129,500,000.00	129,500,000.00	-	125,500,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	9,000,000.00	9,000,000.00	2,733,000.00	9,000,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	77,000,000.00	77,000,000.00	15,537,400.00	70,000,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	7,000,000.00	7,000,000.00	-	7,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	3,000,000.00	-	5,000,000.00	-	-
Purchase Of 10Nos of Fire Fighting equipments for The College Nursing and Midwifery in maiduguri	052110400100 - BORNO STATE COLLEGE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-
Purchase Of 10No set of Various Teaching And Learning Equipment in nursing	052110400100 - BORNO STATE COLLEGE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	200,250,000.00	180,250,000.00	150,000.00	126,250,000.00	-	-
Purchase Of various Library Books & Equipment For the nursing	052110400100 - BORNO STATE COLLEGE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	100,250,000.00	100,250,000.00	33,856,200.00	100,250,000.00	-	-
Purchase Of Sporting kits and other game equipment in nursing	052110400100 - BORNO STATE COLLEGE	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	4,000,000.00	-	-
CONSTRUCTION/Provision Of sporting facility for The College Of Nursing And Midwifery in Maiduguri	052110400100 - BORNO STATE COLLEGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	25,000,000.00	-	-
Construction Of Examination Halls In The College Of Nursing And Midwifery main campus maiduguri	052110400100 - BORNO STATE COLLEGE	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL F	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	4,000,000.00	4,000,000.00	-	4,000,000.00	-	-
Repairs Of Drainages In The College Of Nursing And Midwifery Main campus maiduguri	052110400100 - BORNO STATE COLLEGE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	5,000,000.00	-	-	-
Repairs Of Housing In The College Of Nursing And Midwifery.	052110400100 - BORNO STATE COLLEGE	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	21,000,000.00	-	-
Rehabilitation Of Staff Quarters In The College Of Nursing And Midwifery main campus maiduguri	052110400100 - BORNO STATE COLLEGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	5,000,000.00	25,000,000.00	-	25,000,000.00	-	-
Rehabilitation and Repairs Of Electricity In The College Of Nursing And Midwifery in maiduguri.	052110400100 - BORNO STATE COLLEGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	-	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	-	-
Rehabilitation / repair of library In The College Of Nursing And Midwifery in Maiduguri.	052110400100 - BORNO STATE COLLEGE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Monitoring And Evaluation is carried of out to increase and improve the level of staff performance in the college	052110400100 - BORNO STATE COLLEGE	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college	052110400100 - BORNO STATE COLLEGE	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 40 Classroom furniture For the nursing	052110400100 - BORNO STATE COLLEGE	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	10,000,000.00	-	-
REHABILITATION/REPAIRS OF WATER WAYS AT THE MAIDUGURI SCHOOL OF NURSING AND MIDWIFERY.	052110400100 - BORNO STATE COLLEGE	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	12,000,000.00	-	-
CONSTRUCTION/PROVISION OF Lecture Hall and RESIDENTIAL QUARTERS In The College Of Nursing Main campus	052110400100 - BORNO STATE COLLEGE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	300,000,000.00	-	-

Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing & Midwifery	052110500100 - BORNO STATE COLLEGE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	150,000,000.00	-	-
Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	216,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	35,000,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	25,000,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	5,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	3,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing And Midwifery MONGUNO.	052110500100 - BORNO STATE COLLEGE	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	5,000,000.00	-	-
Purchase Of 10Nos of Fire Fighting equipments for The College Nursing monguno	052110500100 - BORNO STATE COLLEGE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
Purchase Of 10No set of Various Teaching And Learning Equipment in nursing monguno	052110500100 - BORNO STATE COLLEGE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	12,000,000.00	-	-
Purchase Of various Library Books & Equipment For the nursing monguno	052110500100 - BORNO STATE COLLEGE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	12,000,000.00	-	-
Purchase Of Sporting kits and other game equipment in nursing monguno	052110500100 - BORNO STATE COLLEGE	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
Purchase Of 40 Classroom furniture For the nursing monguno	052110500100 - BORNO STATE COLLEGE	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	15,000,000.00	-	-
Construction Of Examination Halls AND SPORTING FACILITY In The College Of Nursing And Midwifery main campus MONGUNO.	052110500100 - BORNO STATE COLLEGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	5,000,000.00	-	-
CONSTRUCTION/PROVISION OF RESIDENTIAL QUARTERS In The College Of Nursing And Midwifery Main campus MONGUNO.	052110500100 - BORNO STATE COLLEGE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20812400 - MONGUNO	-	-	-	-	100,000,000.00	-	-
Repairs Of Housing In The College Of Nursing And Midwifery.	052110500100 - BORNO STATE COLLEGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70611 - HOUSING DEVELOPMENT	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
Rehabilitation / REPAIR OF ELECTRICITY In The College Of Nursing And Midwifery main campus MONGUNO.	052110500100 - BORNO STATE COLLEGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
Rehabilitation and Repairs Of HOUSING In The College Of Nursing And Midwifery in MONGUNO.	052110500100 - BORNO STATE COLLEGE	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	20812400 - MONGUNO	-	-	-	-	12,000,000.00	-	-
Rehabilitation / repair of WATER FACILITIES In The College Of Nursing And Midwifery in MONGUNO.	052110500100 - BORNO STATE COLLEGE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20812400 - MONGUNO	-	-	-	-	10,000,000.00	-	-
REPAIR AND REHABILITATION OF LIBRARY IN SCHOOL OF NURSING AND MIDWIFERY MONGUNO.	052110500100 - BORNO STATE COLLEGE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	13,000,000.00	-	-
MONITORING /EVALUATION OF students activities within monguno	052110500100 - BORNO STATE COLLEGE	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	14,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college.	052110500100 - BORNO STATE COLLEGE	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20812400 - MONGUNO	-	-	-	-	18,000,000.00	-	-
Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing & Midwifery	052110600100 - BORNO STATE COLLEGE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	150,000,000.00	-	-
Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	216,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	35,000,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	25,000,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	5,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	3,000,000.00	-	-
Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	5,000,000.00	-	-
Purchase Of 10Nos of Fire Fighting equipments for The College Nursing gwoza	052110600100 - BORNO STATE COLLEGE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Purchase Of 10No set of Various Teaching And Learning Equipment in nursing gwoza	052110600100 - BORNO STATE COLLEGE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPME	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	12,000,000.00	-	-
Purchase Of various Library Books & Equipment For the nursing gwoza	052110600100 - BORNO STATE COLLEGE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	12,000,000.00	-	-
Purchase Of Sporting kits and other game equipment in nursing gwoza	052110600100 - BORNO STATE COLLEGE	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Purchase Of 40 Classroom furniture For the nursing gwoza	052110600100 - BORNO STATE COLLEGE	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	15,000,000.00	-	-
Construction Of Examination Halls In The College Of Nursing And Midwifery main campus maiduguri	052110600100 - BORNO STATE COLLEGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	5,000,000.00	-	-
Construction Of Staff Quarters In The College Of Nursing And Midwifery main campus maiduguri	052110600100 - BORNO STATE COLLEGE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUI	70621 - COMMUNITY DEVELOPMEN	20831100 - GWOZA	-	-	-	-	100,000,000.00	-	-
Repairs Of Housing In The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILD	70611 - HOUSING DEVELOPMENT	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Rehabilitation and Repairs Of Electricity In The College Of Nursing And Midwifery in maiduguri.	052110600100 - BORNO STATE COLLEGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Repairs Of Housing In The College Of Nursing And Midwifery.	052110600100 - BORNO STATE COLLEGE	23030103 - REHABILITATION / REPAIRS - HOUSING	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	12,000,000.00	-	-
Repairs Of Drainages In The College Of Nursing And Midwifery Main campus maiduguri	052110600100 - BORNO STATE COLLEGE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	10,000,000.00	-	-
Rehabilitation / repair of library In The College Of Nursing And Midwifery in Maiduguri.	052110600100 - BORNO STATE COLLEGE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	13,000,000.00	-	-
Monitoring And Evaluation of student activities within gowza	052110600100 - BORNO STATE COLLEGE	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	14,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college	052110600100 - BORNO STATE COLLEGE	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20831100 - GWOZA	-	-	-	-	18,000,000.00	-	-
Procurement Of One Student Shuttle Toyota Bus for The College Of Health Technology	052110700100 - BORNO STATE COLLEGE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	17,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	7,000,000.00	7,000,000.00	6,980,000.00	7,000,000.00	-	-
Procurement Of 3Nos. Of Hp Pavillion core i5 Laptops for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	2,283,500.00	4,000,000.00	-	-
Procurement Of 2Nos. Of Hp LR500 3 In 1 Printers for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	1,220,000.00	2,000,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	120,500.00	-	-	-
Procurement Of 2 No of solar inverter set for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	-	-
Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	1,477,000.00	2,000,000.00	-	-
Procurement Of Books & Equipment for The College Of Health Technolog.	052110700100 - BORNO STATE COLLEGE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	350,000.00	20,000,000.00	-	-
Procurement Of Sets of security equipment for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	-	-	-
Procurement Of Dance Sport And Handball for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	-	-	-
Construction Of Infrastructures at College of Health Technology Maiduguri.	052110700100 - BORNO STATE COLLEGE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	9,421,000.00	204,000,000.00	-	-
Rehabilitation and Repairs Of 4Nos. Of Boreholes In The College of Health Technology.	052110700100 - BORNO STATE COLLEGE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	2,500,000.00	2,500,000.00	1,482,000.00	3,000,000.00	-	-
Rehabilitation Of Offices at The College of Health Technology Maiduguri main office.	052110700100 - BORNO STATE COLLEGE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	3,736,000.00	4,000,000.00	-	-

Rehabilitation Of ICT Centers at The College of Health Technology Maiduguri main office.	052110700100 - BORNO STATE COLLEGE	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Erosion & Flood Control In The College of Health Technology. main campus	052110700100 - BORNO STATE COLLEGE	23040102 - EROSION & FLOOD CONTROL	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	3,000,000.00	3,000,000.00	1,965,000.00	3,000,000.00	-	-
Research And Development is carried out to improve quality control and to provide effective and efficient service delivery	052110700100 - BORNO STATE COLLEGE	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	970,000.00	1,000,000.00	-	-
Acquisition Of Accounting Software for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-
Monitoring And Evaluation is carried of out to increase and improve the level of staff performance in the college	052110700100 - BORNO STATE COLLEGE	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY	20842800 - State wide	-	30,000,000.00	30,000,000.00	6,979,000.00	40,000,000.00	-	-
Celebrations of Eid fitr, Eid kabir, Christmas and Easter across the 27 LGAs in the State	052110700100 - BORNO STATE COLLEGE	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY	20842800 - State wide	-	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00	-	-
Capacity building to student activities in various department within jere lga	052110700100 - BORNO STATE COLLEGE	23050130 - HUMAN CAPITAL DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	3,578,000.00	10,000,000.00	-	-
Acquisition Of Accounting Software for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	4,000,000.00	-	-
Rehabilitation Of 1 No of Power Generating Set (30Kva) For The Drug Agency	052110700100 - BORNO STATE COLLEGE	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PL	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	-	-	-	-	1,000,000.00	-	-
Repairs Of Infrastructures within the Agency	052110700100 - BORNO STATE COLLEGE	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	2,000,000.00	-	-
Repairs of Heavy machineries for The College Of Health Technology.	052110700100 - BORNO STATE COLLEGE	23030129 - REPAIRS OF EQUIPMENT AND MACHINERIES	70941 - FIRST STAGE OF TERTIARY	20822100 - MAIDUGURI METRO	-	-	-	-	2,000,000.00	-	-
Procurement of 5 Buses for monitoring and evaluation across the state.	053500100100 - MINISTRY OF ENVIRON	23010108 - PURCHASE OF BUSES	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	47,000,000.00	60,000,000.00	-	-
Procurement Of 5No of sewage carrying trucks At Zonal Offices In Maiduguri.	053500100100 - MINISTRY OF ENVIRON	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	-
Procurement Of 5No of Executive table and 3No of chairs At Zonal Offices In Maiduguri.	053500100100 - MINISTRY OF ENVIRON	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	50,000,000.00	6,020,000.00	6,020,000.00	-	6,020,000.00	-	-
Procurement Of 3Nos. Of Hp Laptops corei 5 for The Ministry of Environment.	053500100100 - MINISTRY OF ENVIRON	23010113 - PURCHASE OF COMPUTERS	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	-	2,431,000.00	2,431,000.00	-	7,431,000.00	-	-
Procurement Of 2Nos. Of Hp M132 Black Printer for The Ministry of Environment.	053500100100 - MINISTRY OF ENVIRON	23010114 - PURCHASE OF COMPUTER PRINTERS	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	150,000,000.00	1,736,000.00	1,736,000.00	-	-	-	-
Procurement Of 4Nos. Of Hp Laserjet WX312 photocoying Machine for The Ministry of Environment.	053500100100 - MINISTRY OF ENVIRON	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70561 - ENVIRONMENTAL PROTECT	20831100 - GWOZA	-	1,736,000.00	1,736,000.00	-	5,736,000.00	-	-
Construction Of Permanent Offices At Gwoza LGA	053500100100 - MINISTRY OF ENVIRON	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	490,255,367.75	60,000,000.00	60,000,000.00	-	50,000,000.00	-	-
Construction Of Refuse Collection Centers, Sewage And Refuse Disposals In Maiduguri & Jere.	053500100100 - MINISTRY OF ENVIRON	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECT	20821300 - JERE	1,271,880,800.00	150,000,000.00	150,000,000.00	-	150,000,000.00	150,000,000.00	-
Rehabilitation Of Drainages At Ruwan Zafi, Goni Kackallari And Abuja Talaka. In Jere LGA	053500100100 - MINISTRY OF ENVIRON	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	3,440,000.00	280,000,000.00	280,000,000.00	-	280,000,000.00	-	-
Repairs Of Power Generating Plants At Tushari CBN Quarter, Maiduguri Water Treatment Plant And Giwa Barracks in Maiduguri Metropolitan Council LGA.	053500100100 - MINISTRY OF ENVIRON	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PL	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	6,170,000.00	11,576,000.00	11,576,000.00	-	11,576,000.00	-	-
Tree Planting campaign/Sensitization On Deforestation/Landscaping In Teaching Hospital Maiduguri.	053500100100 - MINISTRY OF ENVIRON	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	3,655,000.00	50,000,000.00	50,000,000.00	-	1,860,000,000.00	1,860,000,000.00	-
Erosion & Flood Control/Desilting,Evacuation,Dregging At Bolori, Maiduguri International Hotel And Giwa Barrack Jere LGA	053500100100 - MINISTRY OF ENVIRON	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	15,176,391,000.00	8,176,391,000.00	635,968,000.00	1,970,124,000.00	1,970,124,000.00	-
Wildlife Conservation and Rehabilitation Of Facilities In The Zoo At Maiduguri LGA.	053500100100 - MINISTRY OF ENVIRON	23040103 - WILDLIFE CONSERVATION	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	479,135,000.00	479,135,000.00	42,986,500.00	300,135,000.00	300,135,000.00	-
Industrial Pollution Prevention & Control Across Borno State LGAs.	053500100100 - MINISTRY OF ENVIRON	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	150,000,000.00	150,000,000.00	44,780,000.00	200,000,000.00	200,000,000.00	-
Water Pollution Prevention & Control(Climate Change), Wheather Equipments,Drought & Desertification Control, Water Harvester For Irrigation Of Woodlots, Shelterbelts & 3 Polloter Project In The 3 Senatorial Zones.	053500100100 - MINISTRY OF ENVIRON	23040105 - WATER POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	82,100,000.00	150,000,000.00	150,000,000.00	4,725,000.00	250,000,000.00	250,000,000.00	-
Prevention, Climate change management and desertification control across the state.	053500100100 - MINISTRY OF ENVIRON	23040106 - CLIMATE CHANGE MANAGEMENT & CONTROL	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	1,300,000,000.00	1,300,000,000.00	30,180,000.00	1,000,000,000.00	1,000,000,000.00	-
Monitoring And Evaluation is carried of out to increase and improve the level of staff performance in the Ministry of Environment	053500100100 - MINISTRY OF ENVIRON	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	50,366,000.00	50,366,000.00	-	5,366,000.00	-	-
Anniversaries and Celebrations (Free Distribution & Gifting Of Tree Seedlings In The 3 Senatorial Zones.	053500100100 - MINISTRY OF ENVIRON	23050104 - ANNIVERSARIES/CELEBRATIONS	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	51,000,000.00	51,000,000.00	2,000,000.00	55,000,000.00	-	-
Water Pollution Prevention & Control(Climate Change), Wheather Equipments,Drought & Desertification Control, Water Harvester For Irrigation Of Woodlots, Shelterbelts & 3 Polloter Project In The 3 Senatorial Zones.	053500100100 - MINISTRY OF ENVIRON	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECT	20842800 - State wide	-	-	-	-	1,970,124,000.00	-	-
Purchase Of 18 Searter Toyota 2009 Vans for Borno State Environmental Protection Agecny.	053501600100 - BORNO STATE ENVIRON	23010108 - PURCHASE OF BUSES	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	40,390,000.00	-	-
Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks for Borno State Environemtal Protection Agency.	053501600100 - BORNO STATE ENVIRON	23010107 - PURCHASE OF TRUCKS	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	40,000,000.00	40,000,000.00	-	72,270,000.00	-	-
Purchase Of Fifteen (15) Executive Tables And Fifteen (15) Executive Swivel Chairs And Thirty (30) Visitors Chairs for Borno State Environmental Protection Agecny.	053501600100 - BORNO STATE ENVIRON	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	25,000,000.00	25,000,000.00	-	10,000,000.00	-	-
Purchase Of Five(5) Hp 8Gb Ram Laptops &Ten (10) 4Gb Ram Desktop 17 Inch Screen for Borno State Environmental Protection Agecny.	053501600100 - BORNO STATE ENVIRON	23010113 - PURCHASE OF COMPUTERS	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	3,390,000.00	3,390,000.00	-	3,390,000.00	-	-
Upgrading Of Re-Cycling Plant for Borno State Environmental Protection Agecny in Maiduguri.	053501600100 - BORNO STATE ENVIRON	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	5,650,000.00	5,650,000.00	-	650,000.00	-	-
Construction Of Drainages/Water-Ways Within Mmc & Jere Lga	053501600100 - BORNO STATE ENVIRON	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	-	5,650,000.00	5,650,000.00	-	20,000,000.00	-	-
Construction Of public toilet within Borno state Environmental Protection Agency.	053501600100 - BORNO STATE ENVIRON	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	100,000,000.00	100,000,000.00	-	50,000,000.00	-	-
Rehabilitation Of Libraries for Borno State Environemtal Protection Agency main office in maiduguri.	053501600100 - BORNO STATE ENVIRON	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	5,650,000.00	5,650,000.00	-	500,000.00	-	-
Rehabilitation Of Heavy Plants Machineries for Borno State Environemtal Protection Agency in Maiduguri main office.	053501600100 - BORNO STATE ENVIRON	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	11,300,000.00	-	-
Research On Environmental Pollution Within Maiduguri Metropolitan Council and Jere LGAs.	053501600100 - BORNO STATE ENVIRON	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	500,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops	053501600100 - BORNO STATE ENVIRON	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	-	-	-	-	10,000,000.00	-	-
Procurement Of One Students toyota 2010 Shuttle Bus for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	25,000,000.00	-	-
Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010107 - PURCHASE OF TRUCKS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	250,000,000.00	250,000,000.00	-	34,000,000.00	-	-
Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive Tables And Executive Chairs for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	74,000,000.00	74,000,000.00	-	35,000,000.00	-	-
Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010113 - PURCHASE OF COMPUTERS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	2,500,000.00	2,500,000.00	-	2,500,000.00	-	-
Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010114 - PURCHASE OF COMPUTER PRINTERS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-
Construction Of Office Building Atfor Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	20,000,000.00	-	-
Provision Of Infrastructurefor Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	-	30,000,000.00	-	-
Landscaping/Tree Plantingfor Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23040101 - TREE PLANTING	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	500,000,000.00	500,000,000.00	294,288,170.27	830,000,000.00	-	-
Research on street lights for Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	-
Monitoring on project completionfor Borno State Green Great Wall	053505500100 - BORNO STATE AGENCY	23050103 - MONITORING AND EVALUATION	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	60,000,000.00	60,000,000.00	-	10,000,000.00	-	-
Landscaping/Tree Planting In Maiduguri International Hotel.	053505600100 - BORNO STATE AFOREST	23040101 - TREE PLANTING	70422 - FORESTRY	20822100 - MAIDUGURI METRO	-	15,000,000.00	20,000,000.00	-	10,000,000.00	-	-
Human Capital Development in Establishment of water-shed management agency in MMC	053505900100 - BORNO STATE WATER-S	23050130 - HUMAN CAPITAL DEVELOPMENT	70561 - ENVIRONMENTAL PROTECT	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-
Procurement Of 5Nos. Of Executive Tables And Excutive Chairs for Ministry of Youth, Sport and Poverty Alleviation.	053900100100 - MINISTRY OF YOUTH, SP	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71051 - UNEMPLOYMENT	20821300 - JERE	-	9,450,000.00	9,450,000.00	-	11,813,000.00	-	-
Procurement Of 5Nos. Of Hp Laptops Corei 7 13 inch for Ministry of Youth, Sport and Poverty Alleviation.	053900100100 - MINISTRY OF YOUTH, SP	23010113 - PURCHASE OF COMPUTERS	71051 - UNEMPLOYMENT	20821300 - JERE	-	4,305,000.00	4,305,000.00	-	5,381,000.00	-	-
Procurement Of 5Nos. Of Hp Laser jet M477 Printers for Ministry of Youth, Sport and Poverty Alleviation.	053900100100 - MINISTRY OF YOUTH, SP	23010114 - PURCHASE OF COMPUTER PRINTERS	71051 - UNEMPLOYMENT	20821300 - JERE	-	2,152,000.00	4,304,000.00	-	2,690,000.00	-	-

Procurement Of 4Nos. Of MXSharp 260 Photocopying for Ministry of Youth, Sport and Poverty Alleviation.	053900100100 - MINISTRY OF YOUTH, SP	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71051 - UNEMPLOYMENT	20821300 - JERE	-	2,152,000.00	157,500,000.00	-	2,690,000.00	-	-
Purchase Of Balls with other Gaming Equipment for Ministry of Youth, Sport and Poverty Alleviation.	053900100100 - MINISTRY OF YOUTH, SP	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71051 - UNEMPLOYMENT	20821300 - JERE	-	6,020,000.00	6,020,000.00	-	7,525,000.00	-	-
Construction Of middle sport center in the 3 Estate Within Maiduguri Metropolitan Council LGA.	053900100100 - MINISTRY OF YOUTH, SP	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILI	71051 - UNEMPLOYMENT	20821300 - JERE	26,805,780.00	213,000,000.00	213,000,000.00	-	266,250,000.00	-	-
Rehabilitation Of 5Nos Of Sporting Facilities Maiduguri Metropolitan Council LGA.	053900100100 - MINISTRY OF YOUTH, SP	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	71051 - UNEMPLOYMENT	20842800 - State wide	34,480,000.00	300,000,000.00	300,000,000.00	-	375,000,000.00	-	-
Sponsorship Of Christian Pilgrimage To Rome/Jerusalem and Ramadan Activities.	053900100100 - MINISTRY OF YOUTH, SP	23050104 - ANNIVERSARIES/CELEBRATIONS	71051 - UNEMPLOYMENT	20842800 - State wide	4,145,764,704.37	38,640,000.00	38,640,000.00	-	96,600,000.00	-	-
Training And Retraining Of Footballers To Visit Other State For Sporting Games	053900100100 - MINISTRY OF YOUTH, SP	23050130 - HUMAN CAPITAL DEVELOPMENT	71051 - UNEMPLOYMENT	20821300 - JERE	102,380,385.00	157,500,000.00	6,036,781,000.00	4,684,997,621.99	196,875,000.00	-	-
Procurement Of 1Nos. Of Laptops And 2Nos. Of Desktop To Executive Chairman in the Borno State Sports Council.	053905100100 - BORNO STATE SPORTS C	23010113 - PURCHASE OF COMPUTERS	70811 - RECREATIONAL AND SPOR	20821300 - JERE	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Procurement Of 1Nos. Of Hp pavillion corei7 Printer To The Executive Chairman in the Borno State Sports Council.	053905100100 - BORNO STATE SPORTS C	23010114 - PURCHASE OF COMPUTER PRINTERS	70811 - RECREATIONAL AND SPOR	20821300 - JERE	-	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-
Procurement Of Sporting And Gaming Equipment in the Borno State Sports Council.	053905100100 - BORNO STATE SPORTS C	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPOR	20821300 - JERE	-	6,500,000.00	6,500,000.00	-	6,500,000.00	-	-
Capacity building of youths across the state.	053905700100 - BORNO STATE SOCIAL I	23050130 - HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	-	100,000,000.00	1,000,000,000.00	-	200,000,000.00	-	-
Procurement Of 1 Toyota Hilux, 1 Toyota Bus and 1Gulf wagon To The investment management	053905700100 - BORNO STATE SOCIAL I	23010105 - PURCHASE OF MOTOR VEHICLES	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	-	-	1,000,000,000.00	-	25,000,000.00	-	-
Procurement Of 1Nos. Of Hp pavillion corei7 Printer To The Executive Chairman in the investment management	053905700100 - BORNO STATE SOCIAL I	23010113 - PURCHASE OF COMPUTERS	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	-	-	100,000,000.00	-	10,000,000.00	-	-
Procurement of mx sharp 260 photocopier To The investment management	053905700100 - BORNO STATE SOCIAL I	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	-	-	-	-	5,000,000.00	-	-
Acquisition Of Land for Ministry of Local Government and Emirate Affairs. across the 27 L.G.As	055100100100 - MINISTRY FOR LOCAL G	23010101 - PURCHASE / ACQUISITION OF LAND	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	26,000,000.00	26,000,000.00	-	28,700,000.00	-	-
Purchase Of 1Nos. of Toyota Hilux and 2No of Corolla Toyota for Ministry of local government and emirate affairs.	055100100100 - MINISTRY FOR LOCAL G	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	-	-	-
Purchase Of 20Nos. Of Executive Tables And 20Nos. Of Executive Chairs for Ministry of Local Government and Emirate Affairs.	055100100100 - MINISTRY FOR LOCAL G	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	22,000,000.00	22,000,000.00	-	24,300,000.00	-	-
Purchase Of 3Nos. of Hp Desktops And 2Nos. of Hp Laptops Computers for Ministry of Local Government and Emirate Affairs.	055100100100 - MINISTRY FOR LOCAL G	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	55,000,000.00	55,000,000.00	-	56,500,000.00	-	-
Purchase Of 2Nos. Hp Laser Jet Printers for Ministry of Local Government and Emirate Affairs.	055100100100 - MINISTRY FOR LOCAL G	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	1,270,000.00	1,270,000.00	-	2,000,000.00	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines for Ministry of Local Government and Emirate Affairs.	055100100100 - MINISTRY FOR LOCAL G	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	2,200,000.00	1,582,222,000.00	-	2,334,000.00	-	-
Rehabilitation Of Ict Center for Ministry of Local Government and Emirate Affairs.	055100100100 - MINISTRY FOR LOCAL G	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	22,500,000.00	22,500,000.00	-	22,833,000.00	-	-
Provision of Infrastructures in mafa Lga.	055100100100 - MINISTRY FOR LOCAL G	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20821900 - MAFA	-	4,400,045,000.00	2,000,000,000.00	-	2,466,706,000.00	-	-
NUT.1.IMAM.1.5.2. Conduct Advocacy for the establishment of Nutrition Desk in the State Emergency Management Agency (SEMA)	055100100100 - MINISTRY FOR LOCAL G	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.2.Emergency.1.1.1. Promote commercial food production by empowering farmers' cooperatives / clusters and private/commercial farmers at the LGAs and community level.	055100100100 - MINISTRY FOR LOCAL G	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.3 FSCP.1.4.2. Conduct Sensitization and demonstration on food handling and safety practices to women groups across the 3 senatorial districts	055100100100 - MINISTRY FOR LOCAL G	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.4 EE.1.2. 1. Provide Support to increase hectarage of land under cultivation of crops, livestock farming and fisheries through Government, communities and individuals	055100100100 - MINISTRY FOR LOCAL G	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.5 FNS.1.1. 2. Support the establishment	055100100100 - MINISTRY FOR LOCAL G	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.6 HRN.1.1.8. Stage agricultural shows and exhibitions in the state with the participation of all 23 LGAs.	055100100100 - MINISTRY FOR LOCAL G	23050101 - RESEARCH AND DEVELOPMENT	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.2.Emergency.1.2.3. Support the establishment of special farms for fruits, vegetables and edible mushrooms.	055100100100 - MINISTRY FOR LOCAL G	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
NUT.1.IMAM.5.2.10 Sensitization of Household/communities on safe water management	055100100100 - MINISTRY FOR LOCAL G	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMEN	20822100 - MAIDUGURI METRO	-	-	-	-	29,875,000.00	-	29,875,000.00
Procurement Of 1 Toyota Hilux, 1 Toyota Bus and 1Gulf wagon To The Ministry of Religious Affairs.(fairly used vecheils)	056400100100 - MINISTRY OF RELIGIOUS	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	-
Procurement Of 10Nos. Executive Tables And Executive Chairs To The Ministry of Religious Affairs.	056400100100 - MINISTRY OF RELIGIOUS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	2,000,000.00	-	-
Procurement Of 5 Nos. Of HP Laptops And 5 Nos. Of HP Desktop To The Ministry of Religious Affairs.	056400100100 - MINISTRY OF RELIGIOUS	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	821,782,753.00	2,000,000.00	2,000,000.00	-	1,000,000.00	-	-
Procurement Of 2 Nos. Of Hp 477 Colourlaser Jet PRINTER To The Ministry of Religious Affairs maiduguri.	056400100100 - MINISTRY OF RELIGIOUS	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	500,000.00	-	-
Procurement Of 2Nos. Of Sharp Photocopying Mashines To The Ministry of Religious Affairs maiduguri.	056400100100 - MINISTRY OF RELIGIOUS	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70841 - RELIGIOUS AND OTHER CO	20822100 - MAIDUGURI METRO	1,930,220,500.00	1,000,000.00	1,000,000.00	-	200,000.00	-	-
Power Generating set ,1 unit of Mikano 50 KVA Generator for ministry of Religious Affairs maiduguri	056400100100 - MINISTRY OF RELIGIOUS	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER CO	20842800 - State wide	210,312,530.00	10,000,000.00	10,000,000.00	-	1,000,000.00	-	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul, Chibok, Askira/Uba And Jere LGAs..	056400100100 - MINISTRY OF RELIGIOUS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	2,350,000,000.00	2,350,000,000.00	967,980,171.00	600,000,000.00	-	-
Construction Of Cemeteries across The State.	056400100100 - MINISTRY OF RELIGIOUS	23020126 - CONSTRUCTION/PROVISION OF CEMETERIES	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	71,325,475.07	225,000,000.00	225,000,000.00	44,360,000.00	500,000,000.00	-	-
Celebrations Of Maulud, Celebration Of Easter and Christmas, Eid-El-Fitr,Eid-El-Kabir and Ramadam Activities within the state	056400100100 - MINISTRY OF RELIGIOUS	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER CO	20842800 - State wide	-	1,326,000,000.00	3,431,835,000.00	3,410,527,500.00	1,855,068,000.00	-	-
Capacity Building of traditional leaders within the state	056400100100 - MINISTRY OF RELIGIOUS	23050130 - HUMAN CAPITAL DEVELOPMENT	70841 - RELIGIOUS AND OTHER CO	20842800 - State wide	-	20,000,000.00	150,000,000.00	-	-	-	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul, Chibok, Askira/Uba And Jere LGAs..	056400100100 - MINISTRY OF RELIGIOUS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	-	20,000,000.00	-	600,000,000.00	-	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul, Chibok, Askira/Uba And Jere LGAs..	056400100100 - MINISTRY OF RELIGIOUS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	-	-	-	600,000,000.00	-	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul, Chibok, Askira/Uba And Jere LGAs..	056400100100 - MINISTRY OF RELIGIOUS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	-	-	-	600,000,000.00	-	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul, Chibok, Askira/Uba And Jere LGAs..	056400100100 - MINISTRY OF RELIGIOUS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMEN	20842800 - State wide	-	-	-	-	600,000,000.00	-	-
Celebrations Of Maulud, Celebration Of Easter and Christmas, Eid-El-Fitr,Eid-El-Kabir, Ramadam Activities And Sponsorhip Of Christian Pilgrimage To Rome/Jerusalem To The Ministry of Religious Affairs..	056400100100 - MINISTRY OF RELIGIOUS	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER CO	20842800 - State wide	-	-	-	-	1,855,067,000.00	-	-
Construction Of Office At Pilgrims Welfare Board Premises for Council of Ulamas.	056400200100 - BORNO STATE ISLAMIC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	2,000,000.00	5,000,000.00	-	5,000,000.00	-	-
Construction Of Office At Pilgrims Welfare Board Premises for Council of Ulamas.	056400300100 - BORNO STATE COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	-	3,400,000.00	3,400,000.00	-	2,400,000.00	-	-
Purchase Of 5Nos. Of Executive Tables And 5Nos. Of Executive Chairs For Admin Block At Islamic Research Center	056400400100 - BORNO STATE ISLAMIC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70851 - R & D RECREATION, CULTU	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-
Purchase Of 5Nos. Of Desktop Computers For 5-Units In The Islamic Research Center.	056400400100 - BORNO STATE ISLAMIC	23010113 - PURCHASE OF COMPUTERS	70851 - R & D RECREATION, CULTU	20822100 - MAIDUGURI METRO	-	1,400,000.00	1,400,000.00	-	1,400,000.00	-	-

Borno State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	*98,290,228.06*	*6,449,020,000.00*	*6,449,020,000.00*	*708,603,981.80*	*10,984,341,000.00*	-	-
050000000000	**SOCIAL SECTOR**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	-	-
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	-	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	98,042,047.81	6,444,920,000.00	6,444,920,000.00	708,100,914.95	10,980,141,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	248,180.25	4,100,000.00	4,100,000.00	503,066.85	4,200,000.00	-	-

Borno State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	-	-
2	***EXPENDITURES***	*98,290,228.06*	*6,449,020,000.00*	*6,449,020,000.00*	*708,603,981.80*	*10,984,341,000.00*	-	-
21	***PERSONNEL COST***	*67,680,974.33*	*81,675,000.00*	*81,675,000.00*	*81,479,348.00*	*139,873,000.00*	-	-
2101	**SALARY**	*63,667,974.33*	*68,675,000.00*	*68,675,000.00*	*68,675,000.00*	*116,773,000.00*	-	-
210101	**SALARIES AND WAGES**	**63,667,974.33**	**68,675,000.00**	**68,675,000.00**	**68,675,000.00**	**116,773,000.00**	-	-
21010101	SALARY	63,667,974.33	68,675,000.00	68,675,000.00	68,675,000.00	116,773,000.00	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	*4,013,000.00*	*13,000,000.00*	*13,000,000.00*	*12,804,348.00*	*23,100,000.00*	-	-
210201	**ALLOWANCES**	**4,013,000.00**	**13,000,000.00**	**13,000,000.00**	**12,804,348.00**	**23,100,000.00**	-	-
21020101	NON REGULAR ALLOWANCES	4,013,000.00	13,000,000.00	13,000,000.00	12,804,348.00	23,100,000.00	-	-
22	***OTHER RECURRENT COSTS***	*26,715,653.73*	*679,700,000.00*	*679,700,000.00*	*233,936,256.83*	*659,700,000.00*	-	-
2202	**OVERHEAD COST**	*26,715,653.73*	*679,700,000.00*	*679,700,000.00*	*233,936,256.83*	*659,700,000.00*	-	-
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,013,000.00**	**100,900,000.00**	**339,000.00**	**140,000.00**	**110,900,000.00**	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,013,000.00	100,900,000.00	339,000.00	140,000.00	110,900,000.00	-	-
220202	**UTILITIES - GENERAL**		**7,500,000.00**	**7,500,000.00**	**462,000.00**	**2,500,000.00**	-	-
22020201	ELECTRICITY CHARGES		7,500,000.00	7,500,000.00	462,000.00	2,500,000.00	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,691,000.00**	**10,173,000.00**	**10,173,000.00**	**1,283,700.00**	**25,173,000.00**	-	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,691,000.00	10,173,000.00	10,173,000.00	1,283,700.00	25,173,000.00	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**16,142,061.25**	**36,046,000.00**	**36,046,000.00**	**6,695,800.00**	**76,046,000.00**	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,605,161.25	25,146,000.00	25,146,000.00	3,395,000.00	25,146,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	5,200,000.00	5,200,000.00	270,300.00	25,200,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,577,900.00	2,700,000.00	2,700,000.00	730,500.00	12,700,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,759,000.00	3,000,000.00	3,000,000.00	2,300,000.00	13,000,000.00	-	-
220205	**TRAINING - GENERAL**	**272,000.00**	**322,500,000.00**	**322,500,000.00**	**4,140,000.00**	**260,500,000.00**	-	-
22020501	LOCAL TRAINING	272,000.00	322,500,000.00	322,500,000.00	4,140,000.00	260,500,000.00	-	-
220206	**OTHER SERVICES - GENERAL**	**2,772,000.00**	**65,699,000.00**	**65,699,000.00**	**6,000,000.00**	**65,699,000.00**	-	-
22020601	SECURITY SERVICES	2,772,000.00	65,699,000.00	65,699,000.00	6,000,000.00	65,699,000.00	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,912.23**	**1,200,000.00**	**1,200,000.00**	**100,000.00**	**8,200,000.00**	-	-
22020701	FINANCIAL CONSULTING	3,912.23	1,200,000.00	1,200,000.00	100,000.00	8,200,000.00	-	-
220208	**FUEL & LUBRICANTS - GENERAL**		**9,422,000.00**	**9,422,000.00**	**3,682,000.00**	**19,422,000.00**	-	-
22020801	MOTOR VEHICLE FUEL COST		9,422,000.00	9,422,000.00	3,682,000.00	19,422,000.00	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**2,180.25**	**60,000.00**	**60,000.00**	**32,862.41**	**60,000.00**	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,180.25	60,000.00	60,000.00	32,862.41	60,000.00	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,819,500.00**	**126,200,000.00**	**226,761,000.00**	**211,399,894.42**	**91,200,000.00**	-	-
22021001	REFRESHMENT & MEALS	2,075,000.00	26,200,000.00	26,200,000.00	10,838,961.00	21,200,000.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,744,500.00	100,000,000.00	200,561,000.00	200,560,933.42	70,000,000.00	-	-
23	***CAPITAL EXPENDITURE***	*3,893,600.00*	*5,687,645,000.00*	*5,687,645,000.00*	*393,188,376.97*	*10,184,768,000.00*	-	-
2301	**FIXED ASSETS PURCHASED**	*3,893,600.00*	*2,376,385,000.00*	*2,376,385,000.00*	*314,591,515.00*	*3,342,208,000.00*	-	-
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,893,600.00**	**2,376,385,000.00**	**2,376,385,000.00**	**314,591,515.00**	**3,342,208,000.00**	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		589,550,000.00	589,550,000.00	10,000,000.00	584,550,000.00	-	-
23010113	PURCHASE OF COMPUTERS		27,607,000.00	27,607,000.00		451,200,000.00	-	-
23010114	PURCHASE OF COMPUTER PRINTERS		5,854,000.00	5,854,000.00		50,584,000.00	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES		5,749,000.00	5,749,000.00		10,749,000.00	-	-
23010118	PURCHASE OF SCANNERS	3,893,600.00	6,851,000.00	6,851,000.00		6,851,000.00	-	-
23010119	PURCHASE OF POWER GENERATING SET		1,000,000.00	1,000,000.00		1,000,000.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		462,500,000.00	462,500,000.00		850,000,000.00	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		95,484,000.00	95,484,000.00	39,028,410.00	95,484,000.00	-	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		10,762,000.00	10,762,000.00		120,762,000.00	-	-
23010130	PURCHASE OF RECREATIONAL FACILITIES		16,012,000.00	16,012,000.00		16,012,000.00	-	-
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		1,155,016,000.00	1,155,016,000.00	265,563,105.00	1,155,016,000.00	-	-
2302	**CONSTRUCTION / PROVISION**		*2,966,060,000.00*	*2,966,060,000.00*	-	*4,268,703,000.00*	-	-

230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**		**2,966,060,000.00**	**2,966,060,000.00**	**-**	**4,268,703,000.00**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES					434,875,000.00	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		2,630,520,000.00	2,630,520,000.00		3,398,288,000.00	-	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		132,050,000.00	132,050,000.00		132,050,000.00	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		171,150,000.00	171,150,000.00		171,150,000.00	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		32,340,000.00	32,340,000.00		132,340,000.00	-	-
2303	**REHABILITATION / REPAIRS**				**-**	***695,490,000.00***	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**				**-**	**695,490,000.00**	**-**	**-**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS					695,490,000.00	-	-
2305	**OTHER CAPITAL PROJECTS**		***345,200,000.00***	***345,200,000.00***	***78,596,861.97***	***1,878,367,000.00***	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**		**345,200,000.00**	**345,200,000.00**	**78,596,861.97**	**1,878,367,000.00**	**-**	**-**
23050103	MONITORING AND EVALUATION		95,150,000.00	95,150,000.00	48,242,285.00	195,150,000.00	-	-
23050130	HUMAN CAPITAL DEVELOPMENT		250,050,000.00	250,050,000.00	30,354,576.97	1,683,217,000.00	-	-

Borno State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	***98,290,228.06***	***6,449,020,000.00***	***6,449,020,000.00***	***708,603,981.80***	***10,984,341,000.00***	**-**	**-**
709	**EDUCATION**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	**-**	**-**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	**-**	**-**
70912	PRIMARY EDUCATION	98,290,228.06	6,449,020,000.00	6,449,020,000.00	708,603,981.80	10,984,341,000.00	-	-

Borno State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	***98,290,228.06***	***6,449,020,000.00***	***6,449,020,000.00***	***708,603,981.80***	***10,984,341,000.00***	**-**	**-**
05	**Education**	**98,290,228.06**	**6,449,020,000.00**	**6,449,020,000.00**	**708,603,981.80**	**10,984,341,000.00**	**-**	**-**
0501	**Effective governance of the education system**	**3,893,600.00**	**5,687,645,000.00**	**5,687,645,000.00**	**393,188,376.97**	**10,184,768,000.00**	**-**	**-**
050103	Education sector coordination mechanisms	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	-
050104	Integrated supportive supervision	3,893,600.00	5,684,245,000.00	5,684,245,000.00	393,188,376.97	10,181,368,000.00	-	-
0510	**Education Sector Expenditures Not Elsewhere Classified**	**94,396,628.06**	**761,375,000.00**	**761,375,000.00**	**315,415,604.83**	**799,573,000.00**	**-**	**-**
051001	Education Not Elsewhere Classified	94,396,628.06	761,375,000.00	761,375,000.00	315,415,604.83	799,573,000.00	-	-

Borno State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	***139,873,000.00***	***659,700,000.00***	***-***	***799,573,000.00***	***10,184,768,000.00***	***10,984,341,000.00***
050000000000	**SOCIAL SECTOR**	**139,873,000.00**	**659,700,000.00**	**-**	**799,573,000.00**	**10,184,768,000.00**	**10,984,341,000.00**
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**139,873,000.00**	**659,700,000.00**	**-**	**799,573,000.00**	**10,184,768,000.00**	**10,984,341,000.00**
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	139,773,000.00	659,000,000.00	-	798,773,000.00	10,181,368,000.00	10,980,141,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	700,000.00	-	800,000.00	3,400,000.00	4,200,000.00

Borno State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	*7,235,006,186.75*	*33,622,862,000.00*	*33,676,939,000.00*	*14,650,594,063.61*	*39,653,633,000.00*	-	*2,622,997,000.00*
010000000000	**ADMINISTRATION SECTOR**	**-**	**4,460,000.00**	**2,460,000.00**	**500,500.00**	**19,855,000.00**	**-**	**-**
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**-**	**4,460,000.00**	**2,460,000.00**	**500,500.00**	**19,855,000.00**	**-**	**-**
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	-	-
050000000000	**SOCIAL SECTOR**	**7,235,006,186.75**	**33,618,402,000.00**	**33,674,479,000.00**	**14,650,093,563.61**	**39,633,778,000.00**	**-**	**2,622,997,000.00**
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**7,235,006,186.75**	**33,618,402,000.00**	**33,674,479,000.00**	**14,650,093,563.61**	**39,633,778,000.00**	**-**	**2,622,997,000.00**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	6,376,775,902.08	16,656,925,000.00	16,656,925,000.00	11,602,681,668.27	18,378,000,000.00	-	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	16,812,689.63	1,032,847,000.00	1,088,924,000.00	505,328,431.13	2,711,046,000.00	-	-
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	16,386,732,000.00	-	2,622,997,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	-	2,313,350,000.00	2,313,350,000.00	-	2,158,000,000.00	-	-

Borno State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	7,235,006,186.75	33,622,862,000.00	33,676,939,000.00	14,650,594,063.61	39,653,633,000.00	-	2,622,997,000.00
2	*EXPENDITURES*	*7,235,006,186.75*	*33,622,862,000.00*	*33,676,939,000.00*	*14,650,594,063.61*	*39,653,633,000.00*	-	*2,622,997,000.00*
21	*PERSONNEL COST*	*769,048,768.03*	*4,372,669,000.00*	*5,372,669,000.00*	*642,794,503.92*	*8,656,430,000.00*	-	-
2101	**SALARY**	***762,080,768.03***	***4,349,283,000.00***	***4,349,283,000.00***	***177,838,757.14***	***6,235,735,000.00***	**-**	**-**
210101	**SALARIES AND WAGES**	**762,080,768.03**	**4,349,283,000.00**	**4,349,283,000.00**	**177,838,757.14**	**6,235,735,000.00**	**-**	**-**
21010101	SALARY	762,080,768.03	4,338,283,000.00	4,338,283,000.00	167,355,500.00	6,233,735,000.00	-	-
21010102	OVER TIME PAYMENTS	-	11,000,000.00	11,000,000.00	10,483,257.14	2,000,000.00	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***6,968,000.00***	***23,386,000.00***	***1,023,386,000.00***	***464,955,746.78***	***2,420,695,000.00***	**-**	**-**
210201	**ALLOWANCES**	**6,968,000.00**	**23,386,000.00**	**1,023,386,000.00**	**464,955,746.78**	**40,280,000.00**	**-**	**-**
21020101	NON REGULAR ALLOWANCES	4,568,000.00	23,386,000.00	23,386,000.00	4,040,367.00	37,280,000.00	-	-
21020103	HAZARD ALLOWANCE	2,400,000.00		1,000,000,000.00	460,915,379.78	3,000,000.00	-	-
210202	**SOCIAL CONTRIBUTIONS**	**-**			**-**	**2,380,415,000.00**	**-**	**-**
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	-			-	2,380,415,000.00	-	-
22	*OTHER RECURRENT COSTS*	*89,181,516.64*	*3,846,271,000.00*	*2,900,348,000.00*	*328,405,564.32*	*3,846,206,000.00*	-	-
2202	**OVERHEAD COST**	***89,181,516.64***	***3,846,271,000.00***	***2,900,348,000.00***	***328,405,564.32***	***3,841,206,000.00***	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**77,341,555.00**	**343,326,000.00**	**343,326,000.00**	**246,806,174.98**	**427,540,000.00**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	77,341,555.00	343,076,000.00	343,076,000.00	246,706,174.98	280,540,000.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	250,000.00	250,000.00	100,000.00	22,000,000.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-			-	105,000,000.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-			-	20,000,000.00	-	-
220202	**UTILITIES - GENERAL**	**1,871,000.00**	**31,755,000.00**	**31,755,000.00**	**3,014,000.00**	**60,108,000.00**	**-**	**-**
22020201	ELECTRICITY CHARGES	1,158,000.00	19,158,000.00	19,158,000.00	1,070,000.00	1,258,000.00	-	-
22020202	TELEPHONE CHARGES	-			-	2,200,000.00	-	-
22020203	INTERNET ACCESS CHARGES	553,000.00	11,447,000.00	11,447,000.00	1,097,000.00	30,600,000.00	-	-
22020205	WATER RATES	160,000.00	1,150,000.00	1,150,000.00	847,000.00	1,050,000.00	-	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-			-	25,000,000.00	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,533,500.00**	**3,154,970,000.00**	**2,210,547,000.00**	**44,855,681.14**	**2,635,429,000.00**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	502,000.00	37,247,000.00	37,247,000.00	803,000.00	69,929,000.00	-	-
22020304	MAGAZINES & PERIODICALS	-			-	1,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,000.00	7,250,000.00	7,250,000.00	1,858,920.00	17,500,000.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-			-	20,000,000.00	-	-
22020307	MEDICAL DRUGS SUPPLIES	1,608,500.00	2,150,000,000.00	2,150,000,000.00	42,193,761.14	2,500,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	16,050,000.00	16,050,000.00	-	7,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-			-	5,000,000.00	-	-
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	-	944,423,000.00		-	15,000,000.00	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**1,892,527.50**	**92,500,000.00**	**90,500,000.00**	**5,325,000.00**	**118,650,000.00**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,183,250.00	32,350,000.00	32,350,000.00	3,881,500.00	41,200,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	8,050,000.00	6,050,000.00	562,000.00	11,250,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	709,277.50	52,100,000.00	52,100,000.00	881,500.00	32,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-			-	12,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	-			-	2,200,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	-			-	20,000,000.00	-	-
220205	**TRAINING - GENERAL**	**1,365,000.00**	**42,750,000.00**	**42,750,000.00**	**6,054,800.00**	**145,000,000.00**	**-**	**-**
22020501	LOCAL TRAINING	1,365,000.00	42,750,000.00	42,750,000.00	6,054,800.00	45,000,000.00	-	-
22020502	INTERNATIONAL TRAINING	-			-	100,000,000.00	-	-
220206	**OTHER SERVICES - GENERAL**	**-**	**17,025,000.00**	**17,025,000.00**	**233,300.00**	**61,000,000.00**	**-**	**-**
22020601	SECURITY SERVICES	-	17,025,000.00	17,025,000.00	233,300.00	23,000,000.00	-	-
22020602	OFFICE RENT	-			-	28,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	-			-	10,000,000.00	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,607,950.00**	**17,316,000.00**	**17,316,000.00**	**2,240,000.00**	**18,000,000.00**	**-**	**-**

22020701	FINANCIAL CONSULTING	900,000.00	6,158,000.00	6,158,000.00	1,107,000.00	15,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	707,950.00	11,158,000.00	11,158,000.00	1,133,000.00	3,000,000.00	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**1,483,150.00**	**47,092,000.00**	**47,092,000.00**	**14,961,612.89**	**75,000,000.00**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	933,000.00	33,621,000.00	33,621,000.00	14,021,512.89	46,000,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-			-	10,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	550,150.00	13,471,000.00	13,471,000.00	940,100.00	19,000,000.00	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**192,904.51**	**1,858,000.00**	**2,358,000.00**	**1,576,995.31**	**5,860,000.00**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	192,904.51	1,858,000.00	2,358,000.00	1,576,995.31	5,086,000.00	-	-
22020902	INSURANCE PREMIUM	-			-	774,000.00	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**893,929.63**	**97,679,000.00**	**97,679,000.00**	**3,338,000.00**	**294,619,000.00**	**-**	**-**
22021001	REFRESHMENT & MEALS	106,000.00	32,315,000.00	32,315,000.00	2,181,500.00	50,500,000.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	-	48,119,000.00	48,119,000.00	1,156,500.00	53,119,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	300,000.00	300,000.00	-	15,500,000.00	-	-
22021007	WELFARE PACKAGES	787,929.63	16,945,000.00	16,945,000.00	-	36,000,000.00	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-			-	21,000,000.00	-	-
22021022	SPECIAL DAYS/CELEBRATIONS	-			-	108,500,000.00	-	-
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	-			-	10,000,000.00	-	-
2203	**LOANS AND ADVANCES**	**-**			**-**	***5,000,000.00***	**-**	**-**
220301	**STAFF LOANS & ADVANCES**	**-**			**-**	**5,000,000.00**	**-**	**-**
22030104	CORRESPONDENCE ADVANCES	-			-	5,000,000.00	-	-
23	***CAPITAL EXPENDITURE***	***6,376,775,902.08***	***25,403,922,000.00***	***25,403,922,000.00***	***13,679,393,995.37***	***27,150,997,000.00***	**-**	***2,622,997,000.00***
2301	**FIXED ASSETS PURCHASED**	***4,856,775,345.08***	***1,060,000,000.00***	***1,060,000,000.00***	***824,781,239.52***	***3,051,457,000.00***	**-**	***1,151,457,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,856,775,345.08**	**1,060,000,000.00**	**1,060,000,000.00**	**824,781,239.52**	**3,051,457,000.00**	**-**	**1,151,457,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,000,000.00	10,000,000.00	-	100,000,000.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	4,856,775,345.08	1,050,000,000.00	1,050,000,000.00	824,781,239.52	2,951,457,000.00	-	1,151,457,000.00
2302	**CONSTRUCTION / PROVISION**	***1,370,000,557.00***	***15,636,925,000.00***	***15,636,925,000.00***	***10,724,940,428.75***	***19,548,862,000.00***	**-**	***190,862,000.00***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,370,000,557.00**	**15,636,925,000.00**	**15,636,925,000.00**	**10,724,940,428.75**	**19,548,862,000.00**	**-**	**190,862,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-			-	500,000,000.00	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,370,000,557.00	15,436,925,000.00	15,436,925,000.00	-	10,200,000,000.00	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-			-	7,668,862,000.00	-	190,862,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-			-	1,100,000,000.00	-	-
2303	**REHABILITATION / REPAIRS**	**-**	***3,239,000,000.00***	***3,239,000,000.00***	**-**	***2,400,000,000.00***	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**3,239,000,000.00**	**3,239,000,000.00**	**-**	**2,400,000,000.00**	**-**	**-**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	3,039,000,000.00	3,039,000,000.00	-	2,000,000,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	50,000,000.00	-	300,000,000.00	-	-
2305	**OTHER CAPITAL PROJECTS**	***150,000,000.00***	***5,467,997,000.00***	***5,467,997,000.00***	***2,129,672,327.10***	***2,150,678,000.00***	**-**	***1,280,678,000.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**150,000,000.00**	**5,467,997,000.00**	**5,467,997,000.00**	**2,129,672,327.10**	**2,150,678,000.00**	**-**	**1,280,678,000.00**
23050101	RESEARCH AND DEVELOPMENT	150,000,000.00	2,162,997,000.00	2,162,997,000.00	2,129,672,327.10	180,431,000.00	-	125,431,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	5,000,000.00	5,000,000.00	-	15,000,000.00	-	-
23050103	MONITORING AND EVALUATION	-	3,250,000,000.00	3,250,000,000.00	-	1,297,123,000.00	-	897,123,000.00
23050130	HUMAN CAPITAL DEVELOPMENT	-	50,000,000.00	50,000,000.00	-	658,124,000.00	-	258,124,000.00

Borno State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	***7,235,006,186.75***	***33,622,862,000.00***	***33,676,939,000.00***	***14,650,594,063.61***	***39,653,633,000.00***	**-**	***2,622,997,000.00***
706	**HOUSING AND COMMUNITY AMMENITIES**	**-**	**400,000,000.00**	**400,000,000.00**	**10,724,940,428.75**	**480,000,000.00**	**-**	**-**
7061	**HOUSING DEVELOPMENT**	**-**	**250,000,000.00**	**250,000,000.00**	**10,724,940,428.75**	**380,000,000.00**	**-**	**-**
70611	HOUSING DEVELOPMENT	-	250,000,000.00	250,000,000.00	10,724,940,428.75	380,000,000.00	-	-
7062	**COMMUNITY DEVELOPMENT**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**	**-**	**-**
70621	COMMUNITY DEVELOPMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	-
707	**HEALTH**	**7,235,006,186.75**	**33,222,862,000.00**	**33,276,939,000.00**	**3,925,653,634.86**	**39,173,633,000.00**	**-**	**2,622,997,000.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**-**	**2,313,350,000.00**	**2,313,350,000.00**	**-**	**2,158,000,000.00**	**-**	**-**
70711	PHARMACEUTICAL PRODUCTS	-	2,313,350,000.00	2,313,350,000.00	-	2,158,000,000.00	-	-
7074	**PUBLIC HEALTH SERVICES**	**858,230,284.67**	**24,689,512,000.00**	**24,743,589,000.00**	**3,047,912,395.34**	**35,495,633,000.00**	**-**	**2,622,997,000.00**
70741	PUBLIC HEALTH SERVICES	858,230,284.67	24,689,512,000.00	24,743,589,000.00	3,047,912,395.34	35,495,633,000.00	-	2,622,997,000.00
7076	**HEALTH N.E.C.**	**6,376,775,902.08**	**6,220,000,000.00**	**6,220,000,000.00**	**877,741,239.52**	**1,520,000,000.00**	**-**	**-**
70761	HEALTH N.E.C.	6,376,775,902.08	6,220,000,000.00	6,220,000,000.00	877,741,239.52	1,520,000,000.00	-	-

Borno State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	***7,235,006,186.75***	***33,622,862,000.00***	***33,676,939,000.00***	***14,650,594,063.61***	***39,653,633,000.00***	**-**	***2,622,997,000.00***
04	**Health**	**7,235,006,186.75**	**33,622,862,000.00**	**33,676,939,000.00**	**14,650,594,063.61**	**39,653,633,000.00**	**-**	**2,622,997,000.00**
0401	**Effective governance of the health system**	**5,006,775,345.08**	**1,220,000,000.00**	**1,220,000,000.00**	**11,602,681,668.27**	**15,478,000,000.00**	**-**	**-**
040103	Health sector coordination mechanisms	5,006,775,345.08	1,220,000,000.00	1,220,000,000.00	11,602,681,668.27	15,478,000,000.00	-	-

0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to a**	**1,370,000,557.00**	**24,183,922,000.00**	**24,183,922,000.00**	**2,076,712,327.10**	**11,672,997,000.00**	**-**	**2,622,997,000.00**
040301	Reproductive, maternal and neonatal health	1,370,000,557.00	24,183,922,000.00	24,183,922,000.00	2,076,712,327.10	11,672,997,000.00	-	2,622,997,000.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	**858,230,284.67**	**8,218,940,000.00**	**8,273,017,000.00**	**971,200,068.24**	**12,502,636,000.00**	**-**	**-**
041001	Health Not Elsewhere Classified	858,230,284.67	8,218,940,000.00	8,273,017,000.00	971,200,068.24	12,502,636,000.00	-	-

Borno State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	***8,656,430,000.00***	***3,841,206,000.00***	***5,000,000.00***	***12,502,636,000.00***	***27,150,997,000.00***	***39,653,633,000.00***
010000000000	**ADMINISTRATION SECTOR**	**-**	**19,855,000.00**	**-**	**19,855,000.00**	**-**	**19,855,000.00**
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**-**	**19,855,000.00**	**-**	**19,855,000.00**	**-**	**19,855,000.00**
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	19,855,000.00	-	19,855,000.00	-	19,855,000.00
050000000000	**SOCIAL SECTOR**	**8,656,430,000.00**	**3,821,351,000.00**	**5,000,000.00**	**12,482,781,000.00**	**27,150,997,000.00**	**39,633,778,000.00**
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**8,656,430,000.00**	**3,821,351,000.00**	**5,000,000.00**	**12,482,781,000.00**	**27,150,997,000.00**	**39,633,778,000.00**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	-	-	-	-	18,378,000,000.00	18,378,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,397,695,000.00	308,351,000.00	5,000,000.00	2,711,046,000.00	-	2,711,046,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	6,233,735,000.00	1,380,000,000.00	-	7,613,735,000.00	8,772,997,000.00	16,386,732,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	25,000,000.00	2,133,000,000.00	-	2,158,000,000.00	-	2,158,000,000.00

Borno State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
Total Capital Expenditure						**3,893,600.00**	**5,687,645,000.00**	**5,687,645,000.00**	**393,188,376.97**	**10,184,768,000.00**	**-**	**-**
Purchase Of 200 Nos set of Office chairs and tables for the junior secondary schools within mmc and jere.	05010424000300 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010112 - PURCHASE OF OFFICE FURNITURE ANI	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI M	-	588,350,000.00	588,350,000.00	10,000,000.00	583,350,000.00	-	-
Purchase of 30 Nos HP 500G ROM Laptop Computers in each of the 27 LGAs on Educational Management information system and other offices	05010424000400 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	26,407,000.00	26,407,000.00	-	326,407,000.00	-	-
Purchase of 30 Nos HP Laser jet Computer Printers and HP scanners for 27 LGAs Educational Management Information System	05010424000500 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010114 - PURCHASE OF COMPUTER PRINTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	5,854,000.00	5,854,000.00	-	50,584,000.00	-	-
Purchase Of 10Nos Sharp Photocopying Machines for bayo LGAs educational management information system	05010424000600 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70912 - PRIMARY EDUCATION	20842800 - State wide	-	5,749,000.00	5,749,000.00	-	10,749,000.00	-	-
Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS and other offices in hawul	05010424000700 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010118 - PURCHASE OF SCANNERS	70912 - PRIMARY EDUCATION	20842800 - State wide	3,893,600.00	6,851,000.00	6,851,000.00	-	6,851,000.00	-	-
Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	05010424000800 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010124 - PURCHASE OF TEACHING / LEARNING	70912 - PRIMARY EDUCATION	20842800 - State wide	-	462,500,000.00	462,500,000.00	-	762,500,000.00	-	-
Purchase of E-Library kits and Equipment to various JUNIOR SECONDARY school across the state	05010424000900 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010125 - PURCHASE OF LIBRARY BOOKS & EQU	70912 - PRIMARY EDUCATION	20842800 - State wide	-	95,484,000.00	95,484,000.00	39,028,410.00	95,484,000.00	-	-
Purchase Of Sporting kits and other game equipment in junior secondary schools across the state	05010424001000 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010126 - PURCHASE OF SPORTING / GAMING EQ	70912 - PRIMARY EDUCATION	20842800 - State wide	-	10,762,000.00	10,762,000.00	-	120,762,000.00	-	-
Purchase of Recreational Facilities to 50 selected schools across the state	05010424001100 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010130 - PURCHASE OF RECREATIONAL FACILI	70912 - PRIMARY EDUCATION	20842800 - State wide	-	16,012,000.00	16,012,000.00	-	16,012,000.00	-	-
Purchase of 100 two-seater pupils Furniture and teachers tables to JUNIOR SECONDARY schools across the state	05010424001200 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010140 - PURCHASE OF SCHOOL FURNITURE, F	70912 - PRIMARY EDUCATION	20842800 - State wide	-	1,155,016,000.00	1,155,016,000.00	265,563,105.00	1,155,016,000.00	-	-
Construction of Libraries to selected JUNIOR SECONDARY schools across 3 senetorial zone in the state	05010423000400 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020111 - CONSTRUCTION / PROVISION OF LIBR	70912 - PRIMARY EDUCATION	20842800 - State wide	-	132,050,000.00	132,050,000.00	-	132,050,000.00	-	-
Provision of Lawn tennis, badmington, voleyball etc to selected schools across the state	05010423000500 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020112 - CONSTRUCTION / PROVISION OF SPOR	70912 - PRIMARY EDUCATION	20842800 - State wide	-	171,150,000.00	171,150,000.00	-	171,150,000.00	-	-
Construction of Ict OFFICE IN 9 LGA in 3 in each of the 3 senatorial zones	05010423000700 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020127 - CONSTRUCTION OF ICT INFRASTRUCT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	32,340,000.00	32,340,000.00	-	132,340,000.00	-	-
Routine monitoring of schools projects in MMC LGA	05010423000900 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI M	-	95,150,000.00	95,150,000.00	48,242,285.00	195,150,000.00	-	-
Capacity building for 1,500 teachers in Bama lga	05010423001000 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	250,050,000.00	250,050,000.00	30,354,576.97	1,250,050,000.00	-	-
Construction of 14 blocks of classrooms storey IN ABADAM LGA	05010423000300 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20810100 - ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-
Construction of 14 blocks of classrooms storey IN MAFA LGA	05010423000300 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	-
Construction of 14 blocks of classrooms storey IN mobar LGA	05010426000100 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	-	-	-	1,132,764,000.00	-	-
Construction of 10 blocks of 2 classrooms with office, store and toilet for special need children across the state	05010426000400 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	433,167,000.00	-	-
Rebuilding classrooms destroyed by insurgency (2,246 reported)	05010426000500 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23030106 - REHABILITATION / REPAIRS - PUBLIC	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	695,490,000.00	-	-
Provision of Toilets, water points, and handwashing stations in public schools	05010426000600 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23020105 - CONSTRUCTION / PROVISION OF WAT	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	434,875,000.00	-	-
Purchase of Tablets, laptops, and projectors for schools replicating UBEC Smart Model	05010426000700 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	123,593,000.00	-	-
Purchase of Textbooks, learner guides, teaching aids	05010426000800 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BAS	23010124 - PURCHASE OF TEACHING / LEARNING	70912 - PRIMARY EDUCATION	20842800 - State wide	-	-	-	-	87,500,000.00	-	-
Procurement Of 3Nos. Of Executive Tables And 3Nos. Of Executive Chairs To Daima Makinta Kururi School At Kaga And Ngowom School At Mafa Lga	05010324003000 - Education sector coordinatior	051701100100 - BORNO STATE NOMADIC EDUC	23010112 - PURCHASE OF OFFICE FURNITURE ANI	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI M	-	1,200,000.00	1,200,000.00	-	1,200,000.00	-	-
Procurement Of 2No. Of Hp Laptop To Nomadic Education Board.	05010324003100 - Education sector coordinatior	051701100100 - BORNO STATE NOMADIC EDUC	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI M	-	1,200,000.00	1,200,000.00	-	1,200,000.00	-	-
Procurement Of 1nos 5Kva Solar System Inverter To Nomadic Education Board.	05010324003200 - Education sector coordinatior	051701100100 - BORNO STATE NOMADIC EDUC	23010119 - PURCHASE OF POWER GENERATING SE	70912 - PRIMARY EDUCATION	20821900 - MAFA	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-

Borno State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
Total Capital Expenditure						**6,376,775,902.08**	**25,403,922,000.00**	**25,403,922,000.00**	**13,679,393,995.37**	**27,150,997,000.00**	**-**	**2,622,997,000.00**
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.	04010323000401 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI M	4,856,775,345.08	1,000,000,000.00	1,000,000,000.00	824,781,239.52	600,000,000.00	-	-
Construction Of Logistics Management, Coordination Offices And Land Scaping At The Medical Store across the state.	04010323000101 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPME	20822100 - MAIDUGURI M	-	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	-	-
Construction Of Health Centers at BAYO LGA	04030124001301 - Reproductive, maternal and	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70761 - HEALTH N.E.C.	20830400 - BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	900,000,000.00	-	-
Research on communicable diseases and creating development within JERE LGAs	04010324000101 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20821300 - JERE	150,000,000.00	20,000,000.00	20,000,000.00	52,960,000.00	20,000,000.00	-	-
Construction Of Health Centers at DIKWA LGA	04030124001301 - Reproductive, maternal and	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20820800 - DIKWA	-	3,000,925,000.00	3,000,925,000.00	-	1,000,000,000.00	-	-
Construction Of Health Centers at KUKAWA LGA	04030124001301 - Reproductive, maternal and	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	7,236,000,000.00	7,236,000,000.00	-	1,000,000,000.00	-	-
Construction Of Health Centers at DIKWA LGA	04010326000401 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at KUKAWA LGA	04010326000501 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of General Hospitals in shani lgas	04010326000601 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at GWOZA LGA	04010326000701 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at HAWUL LGA	04010326000801 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,300,000,000.00	-	-
Construction Of General Hospitals in BIU LGA	04010326000901 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of Health Centers at ASKIRA UBA LGA	04010326001001 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020106 - CONSTRUCTION / PROVISION OF HOS	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,000,000,000.00	-	-
Construction Of 1No of Health Centers at KWAYA KUSAR LGA	04010326001101 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,237,600,000.00	-	-
Constrcution Of 1No of General Hospitals in MONGUNO LGA	04010326001201 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,237,600,000.00	-	-
Construction Of 1No of Health Centers at MAGUMERI LGA	04010326001301 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,527,600,000.00	-	-
Construction Of 1No of Health Centers at KAGA LGA	04010326001401 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,737,600,000.00	-	-
Constrcution Of 1No of General Hospitals in NGANZAI	04010326001501 - Health sector coordination m	052100100100 - MINISTRY OF HEALTH AND H	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20811700 - KUKAWA	-	-	-	-	1,737,600,000.00	-	-
Procurement Of 4Nos. Of Executive Tables And Excutive Chairs for State Primary Healthcare Development Agency Maiduguri main office	04030124001001 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010112 - PURCHASE OF OFFICE FURNITURE ANI	70741 - PUBLIC HEALTH SERVI	20822100 - MAIDUGURI M	-	10,000,000.00	10,000,000.00	-	100,000,000.00	-	-
Procurement 10 Nos. Of Medical Equipment at gubio lgas etc	04030124001101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVI	20822100 - MAIDUGURI M	-	50,000,000.00	50,000,000.00	-	100,000,000.00	-	-
Repairs Of Office In The Zonal Offices At Mmc LGA.	04030124001201 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23030101 - REHABILITATION / REPAIRS OF RESID	70621 - COMMUNITY DEVELOP	20822100 - MAIDUGURI M	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	-
Rehabilitation Of Hospital / Health Centres IN THE WHOLE STATE	04030124001301 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23030105 - REHABILITATION / REPAIRS - HOSPIT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	3,039,000,000.00	3,039,000,000.00	-	2,000,000,000.00	-	-
Rehabilitation Of Offices for State Primary Healthcare Development Agency main office in Maiduguri	04030124001401 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23030121 - REHABILITATION / REPAIRS OF OFFIC	70611 - HOUSING DEVELOPME	20822100 - MAIDUGURI M	-	50,000,000.00	50,000,000.00	-	300,000,000.00	-	-
Research On Communicable Diseases Across The State.	04030124001501 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	35,000,000.00	-	-
Acquisition of Computer Software for State Primary Healthcare Development Agency main office in maiduguri	04030124001601 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	5,000,000.00	5,000,000.00	-	15,000,000.00	-	-
Monitoring And Supervision Of All Health Care Centers In The State.	04030124001701 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	250,000,000.00	250,000,000.00	-	400,000,000.00	-	-
Training Of 100 Nos. Of Stundent In College Of Health & Nursing FOR THE WHOLE STATE.	04030124000101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	100,000,000.00	-	-
Control Of Out Break Of Communicable Diseases, Funds, Nutrition, Reproductive Health And Family Planning Programes & Counterpart Fund For Phc Mou And Bhcpf across the state.	04030124000201 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	2,122,997,000.00	2,122,997,000.00	2,076,712,327.10		-	-
NUT.5.IEC/SBCC.2.1.10. Conduct community dialogue maternal infant and young Child Nutrition (MIYCN	04030124001301 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	3,000,000,000.00	3,000,000,000.00	-		-	-
NUT.3.IMAM.3.1. 6. Establish MIYCN Support Group members in catchment areas on MIYCN, CMAM/IMAM and MNP.	04030126000101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-		-	-
NUT.3.IMAM.3.1. 9. Support active case finding of MAM & SAM and provide appropriate treatment	04030126000201 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00
NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Multiple micronutrient supplements (MMS) distribution to pregnant women	04030126000301 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	139,195,000.00	-	139,195,000.00
NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /MMS supplementation for pregnant women during MNCH Weeks	04030126000401 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	36,000,000.00	-	36,000,000.00
NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementation during MNCHW for under-5 children (UNICEF)	04030126000501 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	440,436,000.00	-	440,436,000.00
NUT.3.MS.2.1. 5. Support Routine Vitamin A supplementation for under-5 children	04030126000601 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.2.HRN.2.1. 6. Build capacity of HWs to promote women's nutritional status through Dietary Counseling during Adolescence, Pregnancy and Lactation	04030126000701 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	462,336,000.00	-	462,336,000.00
NUT.2.MIYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding from 0 to 6 months and continued breastfeeding up to 2 years and beyond	04030126000801 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.MIYCN.2.1. 8. Promote the establishment of Baby Friendly and food demonstration Centers in health facilities and public places.	04030126000901 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00
NUT.5.CP.2.1.9. Ensure the establishment of crèches in all work places having more than 10 women in public and private sectors to promote Exclusive Breastfeeding.	04030126001001 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23020118 - CONSTRUCTION / PROVISION OF INFR	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	95,431,000.00	-	95,431,000.00

NUT.5.REG.2.1. 12. Monitor the implementation of the international code on the marketing of breastmilk substitutes (BMS) in health facilities	04030126001101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	139,195,000.00	-	139,195,000.00
NUT.5.IDH.2.1. 13. Conduct World Breastfeeding Week and all other national nutrition events at all levels - State, LGAs and Wards	04030126001201 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	110,700,000.00	-	110,700,000.00
NUT.3.HRN.3.1.1. Build Capacity for regular growth monitoring and promotion (GMP) at health facilities and communities.	04030126001301 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	7,662,000.00	-	7,662,000.00
NUT.3.MIYCN.3.1. 2. Procurement of growth monitoring equipment for health facilities.	04030126001401 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	112,230,000.00	-	112,230,000.00
NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the elderly to meet their nutritional needs	04030126001501 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	187,860,000.00	-	187,860,000.00
NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious groups and community leaders for dissemination of messages on nutrition care, key household practices and promotion of utilization of PHC services in the State	04030126001601 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	160,644,000.00	-	160,644,000.00
NUT.2.MS.3.1. 4. Support distribution of Iron folate supplements to WCBA and adolescent girls during MNCHW	04030126001701 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.3.MS.3.1. 8. Sustain and scale up distribution of micronutrient powder (MNP) for children 6 - 23 months	04030126001801 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and increase services for Diet Related Non-Communicable Diseases (DRNCD) at health facilities	04030126001901 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	1,890,000.00	-	1,890,000.00
NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for Optimized MNCHW and routine services	04030126002001 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	95,432,000.00	-	95,432,000.00
NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food during food demonstrations by local communities	04030126002101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	25,000,000.00	-	25,000,000.00
NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-communicable diseases.	04030126002201 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	10,000,000.00	-	10,000,000.00
NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and increase services for Diet Related Non-Communicable Diseases (DRNCD) at health facilities	04030126002301 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	4,700,000.00	-	4,700,000.00
NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for Optimized MNCHW and routine services	04030126002401 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	95,084,000.00	-	95,084,000.00
NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for tracking nutrition programmes in the State	04030126002501 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	10,000,000.00	-	10,000,000.00
NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food during food demonstrations by local communities	04030126002601 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	118,340,000.00	-	118,340,000.00
NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-communicable diseases.	04030126002701 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
NUT.5.ME.1.5.3. Conduct baseline/post intervention survey on Nutrition-in-emergency on people affected in the State especially vulnerable groups (children, adolescent, women)	04030126002801 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20821300 - JERE	-	-	-	-	30,000,000.00	-	30,000,000.00
Provision of Water systems, latrines, waste pits, incinerators.	04030126004701 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23020105 - CONSTRUCTION / PROVISION OF WAT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	-	-	-	500,000,000.00	-	-
Provision and Installation of Solar panels, batteries, and inverters to ensure 24/7 power for the cold chain and deliveries.	04030126004801 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23020125 - CONSTRUCTION OF POWER GENERATI	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	-	-	-	750,000,000.00	-	-
Purchase of BP machines, delivery kits, ultrasound machines, haematology analysers, refrigerators, beds.	04030126004901 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23010122 - PURCHASE OF HEALTH / MEDICAL EQ	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	-	-	-	1,100,000,000.00	-	-
Provision and installation of Solar-powered refrigerators, vaccine carriers, and temperature monitors.	04030126005001 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23020125 - CONSTRUCTION OF POWER GENERATI	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	-	-	-	350,000,000.00	-	-
Capacity building with Stipends, supervision, and tools for CHIPS agents	04030126005101 - Reproductive, maternal and	052100300100 - BORNO STATE PRIMARY HEAL	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVI	20842800 - State wide	-	-	-	-	300,000,000.00	-	-

011100100100	GOVERNMENT HOUSE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*14,993,953,197.04*	*28,208,133,000.00*	*28,208,133,000.00*	*19,724,067,853.81*	*37,930,000,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*377,623,206.72*	*920,633,000.00*	*920,633,000.00*	*579,083,742.84*	*608,116,000.00*	*0.00*	*0.00*
2101	**SALARY**	**371,802,140.91**	**740,633,000.00**	**740,633,000.00**	**478,413,742.84**	**388,116,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**371,802,140.91**	**740,633,000.00**	**740,633,000.00**	**478,413,742.84**	**388,116,000.00**	**0.00**	**0.00**
21010101	SALARY	371,802,140.91	740,633,000.00	740,633,000.00	478,413,742.84	380,000,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	8,116,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**5,821,065.81**	**180,000,000.00**	**180,000,000.00**	**100,670,000.00**	**220,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**5,821,065.81**	**180,000,000.00**	**180,000,000.00**	**100,670,000.00**	**220,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	5,821,065.81	180,000,000.00	180,000,000.00	100,670,000.00	220,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*14,309,706,257.08*	*21,887,500,000.00*	*21,887,500,000.00*	*17,511,900,803.11*	*29,875,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**14,106,552,500.40**	**21,287,500,000.00**	**21,287,500,000.00**	**16,911,900,803.11**	**29,025,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,601,142,318.40**	**3,350,000,000.00**	**3,350,000,000.00**	**2,598,037,527.47**	**3,200,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	167,160,000.00	800,000,000.00	800,000,000.00	305,615,239.00	800,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	336,197,363.20	1,200,000,000.00	1,200,000,000.00	1,164,921,281.00	1,000,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	150,000,000.00	150,000,000.00	0.00	500,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,097,784,955.20	1,200,000,000.00	1,200,000,000.00	1,127,501,007.47	900,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**4,986,175.00**	**85,000,000.00**	**85,000,000.00**	**12,017,400.00**	**260,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	5,000,000.00	360,000.00	5,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	511,525.00	25,000,000.00	25,000,000.00	240,900.00	200,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,474,650.00	50,000,000.00	50,000,000.00	11,416,500.00	50,000,000.00	0.00	0.00
22020205	WATER RATES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**181,020,650.00**	**972,500,000.00**	**972,500,000.00**	**455,681,350.00**	**1,375,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,100,750.00	100,000,000.00	100,000,000.00	56,763,350.00	500,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	2,500,000.00	2,500,000.00	468,000.00	2,500,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	2,500,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	2,430,000.00	50,000,000.00	50,000,000.00	3,500,000.00	50,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	20,000,000.00	20,000,000.00	450,000.00	20,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	142,189,900.00	800,000,000.00	800,000,000.00	394,500,000.00	800,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**408,413,063.98**	**1,300,000,000.00**	**1,300,000,000.00**	**390,588,635.00**	**1,700,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	28,477,300.00	200,000,000.00	200,000,000.00	49,778,000.00	200,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,311,000.00	200,000,000.00	200,000,000.00	24,170,000.00	500,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	277,847,563.98	600,000,000.00	600,000,000.00	198,188,970.00	600,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	42,522,450.00	50,000,000.00	50,000,000.00	15,191,500.00	200,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	9,254,750.00	50,000,000.00	50,000,000.00	11,455,600.00	50,000,000.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	100,000,000.00	100,000,000.00	91,236,165.00	50,000,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	100,000,000.00	100,000,000.00	568,400.00	100,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**945,000.00**	**60,000,000.00**	**60,000,000.00**	**14,171,250.00**	**70,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	945,000.00	10,000,000.00	10,000,000.00	1,710,000.00	20,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	50,000,000.00	50,000,000.00	12,461,250.00	50,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**7,153,555,440.00**	**8,750,000,000.00**	**7,750,000,000.00**	**7,193,836,670.50**	**12,650,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	4,000,000,000.00	3,000,000,000.00	2,682,244,470.50	10,000,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
22020604	SECURITY VOTE	7,146,075,190.00	4,500,000,000.00	4,500,000,000.00	4,500,000,000.00	2,400,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	7,480,250.00	50,000,000.00	50,000,000.00	11,592,200.00	50,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22020708	MEDICAL CONSULTING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,076,158,733.00**	**1,800,000,000.00**	**1,800,000,000.00**	**1,033,684,700.00**	**2,000,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	172,000,000.00	800,000,000.00	800,000,000.00	351,776,400.00	1,200,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	904,158,733.00	1,000,000,000.00	1,000,000,000.00	681,908,300.00	800,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**187,737.27**	**5,000,000.00**	**5,000,000.00**	**1,139,478.05**	**5,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	187,737.27	5,000,000.00	5,000,000.00	1,139,478.05	5,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,680,143,382.75**	**4,935,000,000.00**	**5,935,000,000.00**	**5,212,743,792.09**	**7,735,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	221,480,834.75	400,000,000.00	400,000,000.00	400,000,000.00	600,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	237,454,000.00	500,000,000.00	500,000,000.00	315,618,235.00	600,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	580,617,028.00	700,000,000.00	700,000,000.00	565,096,923.89	800,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	314,218,500.00	500,000,000.00	500,000,000.00	231,752,449.00	500,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	5,000,000.00	5,000,000.00	616,225.00	5,000,000.00	0.00	0.00

22021007	WELFARE PACKAGES	2,326,373,020.00	2,000,000,000.00	3,000,000,000.00	3,000,000,000.00	4,000,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	500,000,000.00	500,000,000.00	405,887,191.00	600,000,000.00	0.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES	0.00	250,000,000.00	250,000,000.00	236,079,451.20	250,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	80,000,000.00	80,000,000.00	57,693,317.00	380,000,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**203,153,756.68**	**600,000,000.00**	**600,000,000.00**	**600,000,000.00**	**850,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**203,153,756.68**	**600,000,000.00**	**600,000,000.00**	**600,000,000.00**	**850,000,000.00**	**0.00**	**0.00**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	0.00	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	203,153,756.68	500,000,000.00	500,000,000.00	500,000,000.00	800,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***306,623,733.24***	***5,400,000,000.00***	***5,400,000,000.00***	***1,633,083,307.86***	***7,446,884,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**306,623,733.24**	**3,034,500,000.00**	**3,034,500,000.00**	**734,040,593.60**	**3,080,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**306,623,733.24**	**3,034,500,000.00**	**3,034,500,000.00**	**734,040,593.60**	**3,080,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	400,000,000.00	400,000,000.00	74,357,000.00	900,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,250,000.00	5,250,000.00	0.00	20,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,200,000.00	3,200,000.00	750,000.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	1,050,000.00	1,050,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	2,000,000,000.00	2,000,000,000.00	378,933,593.60	1,000,000,000.00	0.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	306,623,733.24	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00	0.00
23010147	PURCHASE OF LIVESTOCK ASSETS	0.00	40,000,000.00	40,000,000.00	0.00	150,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,660,500,000.00**	**1,660,500,000.00**	**739,382,606.72**	**3,070,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,660,500,000.00**	**1,660,500,000.00**	**739,382,606.72**	**3,070,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	900,000,000.00	900,000,000.00	739,382,606.72	1,800,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	500,000,000.00	500,000,000.00	0.00	100,000,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	30,500,000.00	30,500,000.00	0.00	1,000,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**200,000,000.00**	**200,000,000.00**	**159,660,107.54**	**791,884,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**200,000,000.00**	**200,000,000.00**	**159,660,107.54**	**791,884,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	159,660,107.54	791,884,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00

011100100200	**DEPUTY GOVERNOR'S OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***1,159,632,734.80***	***6,967,067,000.00***	***6,967,067,000.00***	***3,988,827,058.23***	***11,844,612,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***0.00***	***0.00***	***0.00***	***7,709,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**7,709,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**7,709,000.00**	**0.00**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	7,709,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,159,632,734.80***	***6,856,067,000.00***	***6,856,067,000.00***	***3,988,827,058.23***	***11,725,903,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,159,632,734.80**	**6,856,067,000.00**	**6,856,067,000.00**	**3,988,827,058.23**	**11,725,903,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**246,528,000.00**	**1,500,000,000.00**	**1,500,000,000.00**	**673,979,700.00**	**1,900,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,930,000.00	200,000,000.00	200,000,000.00	46,740,000.00	300,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	56,665,500.00	800,000,000.00	800,000,000.00	396,793,200.00	1,000,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	71,932,500.00	200,000,000.00	200,000,000.00	107,486,500.00	300,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000,000.00	300,000,000.00	122,960,000.00	300,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**3,128,200.00**	**50,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	30,000,000.00	30,000,000.00	2,882,200.00	30,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	20,000,000.00	20,000,000.00	246,000.00	20,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,000,000.00**	**105,000,000.00**	**105,000,000.00**	**36,711,845.00**	**500,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	50,000,000.00	50,000,000.00	8,976,610.00	50,000,000.00	0.00	0.00
22020302	BOOKS	10,000,000.00	50,000,000.00	50,000,000.00	27,735,235.00	50,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00

220204	**MAINTENANCE SERVICES - GENERAL**	**53,047,300.00**	**430,000,000.00**	**430,000,000.00**	**66,091,750.00**	**455,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	14,850,300.00	80,000,000.00	80,000,000.00	22,923,750.00	100,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	100,000,000.00	100,000,000.00	5,830,000.00	100,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	3,197,000.00	100,000,000.00	100,000,000.00	36,571,000.00	100,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	150,000,000.00	150,000,000.00	767,000.00	150,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**325,516,836.52**	**1,000,000,000.00**	**1,000,000,000.00**	**789,116,469.97**	**5,106,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	2,700,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020604	SECURITY VOTE	325,516,836.52	1,000,000,000.00	1,000,000,000.00	789,116,469.97	2,400,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**14,132,360.00**	**250,000,000.00**	**250,000,000.00**	**2,744,800.00**	**255,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	14,132,360.00	250,000,000.00	250,000,000.00	2,744,800.00	255,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**122,642.28**	**6,000,000.00**	**6,000,000.00**	**82,206.65**	**5,903,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	122,642.28	1,000,000.00	1,000,000.00	82,206.65	903,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**510,285,596.00**	**3,510,067,000.00**	**3,510,067,000.00**	**2,416,972,086.61**	**3,399,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	10,272,796.00	130,000,000.00	130,000,000.00	74,827,106.00	150,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,330,000.00	1,880,067,000.00	1,880,067,000.00	842,144,980.61	1,549,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	490,682,800.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	1,200,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***111,000,000.00***	***111,000,000.00***	***0.00***	***111,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**111,000,000.00**	**111,000,000.00**	**0.00**	**111,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**111,000,000.00**	**111,000,000.00**	**0.00**	**111,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

011100800100	**BORNO STATE EMERGENCY MANAGEMENT AGEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***5,111,504,217.96***	***3,806,399,000.00***	***7,292,630,000.00***	***4,068,293,950.75***	***9,091,100,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***5,821,065.81***	***68,000,000.00***	***68,000,000.00***	***36,151,092.00***	***63,000,000.00***	***0.00***	***0.00***
2101	**SALARY**	**5,821,065.81**	**60,000,000.00**	**60,000,000.00**	**36,151,092.00**	**54,840,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**5,821,065.81**	**60,000,000.00**	**60,000,000.00**	**36,151,092.00**	**54,840,000.00**	**0.00**	**0.00**
21010101	SALARY	5,821,065.81	60,000,000.00	60,000,000.00	36,151,092.00	54,840,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**8,160,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**8,160,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	8,000,000.00	8,000,000.00	0.00	8,160,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,505,683,152.15***	***3,737,729,000.00***	***1,724,630,000.00***	***3,943,462,626.00***	***8,789,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,505,683,152.15**	**3,737,729,000.00**	**1,724,630,000.00**	**3,943,462,626.00**	**8,789,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**12,552,500.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,552,500.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,502,330,000.00**	**3,000,000.00**	**0.00**	**4,553,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	2,000,000,000.00	0.00	0.00	4,250,000,000.00	0.00	0.00
22020313	DISASTER RELIEF MATERIALS AND SUPPLIES	0.00	499,330,000.00	0.00	0.00	300,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

220206	**OTHER SERVICES - GENERAL**	**433,159.19**	**3,000,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	433,159.19	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**10,430,000.00**	**10,430,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,430,000.00	10,430,000.00	0.00	5,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,492.96**	**200,000.00**	**200,000.00**	**7,324.00**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,492.96	200,000.00	200,000.00	7,324.00	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,492,693,000.00**	**1,115,769,000.00**	**1,602,000,000.00**	**3,943,455,302.00**	**4,202,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,492,693,000.00	1,113,769,000.00	1,600,000,000.00	3,943,455,302.00	4,200,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***3,600,000,000.00***	***670,000.00***	***5,500,000,000.00***	***88,680,232.75***	***239,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**3,600,000,000.00**	**670,000.00**	**5,500,000,000.00**	**88,680,232.75**	**239,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,600,000,000.00**	**670,000.00**	**5,500,000,000.00**	**88,680,232.75**	**239,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000.00	670,000.00	670,000.00	0.00	110,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	2,600,000,000.00	0.00	5,000,000,000.00	88,680,232.75	100,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	499,330,000.00	0.00	29,000,000.00	0.00	0.00

011101000100	**BORNO STATE BUREAU OF PUBLIC PROCUREMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***28,063,339.03***	***272,599,000.00***	***272,599,000.00***	***206,596,500.00***	***346,211,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***7,825,000.00***	***25,000,000.00***	***25,000,000.00***	***6,110,000.00***	***31,211,000.00***	***0.00***	***0.00***
2101	**SALARY**	**5,435,000.00**	**20,000,000.00**	**20,000,000.00**	**4,000,000.00**	**20,071,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**5,435,000.00**	**20,000,000.00**	**20,000,000.00**	**4,000,000.00**	**20,071,000.00**	**0.00**	**0.00**
21010101	SALARY	5,435,000.00	20,000,000.00	20,000,000.00	4,000,000.00	20,071,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,390,000.00**	**5,000,000.00**	**5,000,000.00**	**2,110,000.00**	**11,140,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**2,390,000.00**	**5,000,000.00**	**5,000,000.00**	**2,110,000.00**	**11,140,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	2,390,000.00	5,000,000.00	5,000,000.00	2,110,000.00	2,640,000.00	0.00	0.00
21020102	OUTFIT ALLOWANCE	0.00	0.00	0.00	0.00	8,500,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***20,238,339.03***	***156,599,000.00***	***156,599,000.00***	***152,486,500.00***	***177,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**20,238,339.03**	**156,599,000.00**	**156,599,000.00**	**152,486,500.00**	**177,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**177,700.00**	**44,350,000.00**	**44,350,000.00**	**44,350,000.00**	**33,900,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,900,000.00	3,900,000.00	3,900,000.00	7,900,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	177,700.00	22,450,000.00	22,450,000.00	22,450,000.00	7,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	6,000,000.00	6,000,000.00	6,000,000.00	7,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**17,901,950.00**	**1,750,000.00**	**1,750,000.00**	**1,750,000.00**	**1,750,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	17,901,950.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**462,500.00**	**1,200,000.00**	**1,200,000.00**	**1,200,000.00**	**8,100,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	500,000.00	4,000,000.00	0.00	0.00
22020302	BOOKS	462,500.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00	100,000.00	100,000.00	1,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	500,000.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**597,189.03**	**2,100,000.00**	**7,100,000.00**	**2,987,500.00**	**8,400,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	147,000.00	500,000.00	5,500,000.00	1,387,500.00	5,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	315,000.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	200,000.00	200,000.00	200,000.00	1,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	130,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,189.03	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**42,000,000.00**	**37,000,000.00**	**37,000,000.00**	**52,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	22,000,000.00	17,000,000.00	17,000,000.00	30,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	20,000,000.00	20,000,000.00	20,000,000.00	22,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**200,000.00**	**200,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,099,000.00**	**14,700,000.00**	**14,700,000.00**	**14,700,000.00**	**14,700,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	1,099,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**5,200,000.00**	**5,200,000.00**	**5,200,000.00**	**5,200,000.00**	**0.00**	**0.00**

22020801	MOTOR VEHICLE FUEL COST	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**200,000.00**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**44,899,000.00**	**44,899,000.00**	**44,899,000.00**	**52,550,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	4,151,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	32,399,000.00	32,399,000.00	32,399,000.00	32,399,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	10,000,000.00	10,000,000.00	10,000,000.00	15,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***91,000,000.00***	***91,000,000.00***	***48,000,000.00***	***138,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**76,000,000.00**	**76,000,000.00**	**48,000,000.00**	**98,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**76,000,000.00**	**76,000,000.00**	**48,000,000.00**	**98,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	70,000,000.00	70,000,000.00	48,000,000.00	90,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	15,000,000.00	15,000,000.00	0.00	40,000,000.00	0.00	0.00

016100100100	**SECRETARY TO THE STATE GOVERNMENT (SSG)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,024,474,195.32***	***13,476,522,000.00***	***13,476,522,000.00***	***5,204,356,388.34***	***15,631,655,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***407,892,408.42***	***2,600,000,000.00***	***2,600,000,000.00***	***744,852,559.36***	***2,437,010,000.00***	***0.00***	***0.00***
2101	**SALARY**	**260,658,131.64**	**1,500,000,000.00**	**1,500,000,000.00**	**575,181,067.45**	**1,282,010,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**260,658,131.64**	**1,500,000,000.00**	**1,500,000,000.00**	**575,181,067.45**	**1,282,010,000.00**	**0.00**	**0.00**
21010101	SALARY	260,658,131.64	1,500,000,000.00	1,500,000,000.00	575,181,067.45	1,282,010,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**147,234,276.78**	**1,100,000,000.00**	**1,100,000,000.00**	**169,671,491.91**	**1,155,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**147,234,276.78**	**1,100,000,000.00**	**1,100,000,000.00**	**169,671,491.91**	**1,155,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	22,489,776.78	800,000,000.00	800,000,000.00	30,434,697.57	240,000,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
21020105	NYSC ACTIVITIES & ALLOWANCE	124,744,500.00	300,000,000.00	300,000,000.00	139,236,794.34	315,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***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***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**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**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**41,963,196.00**	**1,250,000,000.00**	**1,250,000,000.00**	**0.00**	**1,007,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,500,000.00	700,000,000.00	700,000,000.00	0.00	535,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,463,196.00	500,000,000.00	500,000,000.00	0.00	420,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**800,000.00**	**13,650,000.00**	**13,650,000.00**	**254,227,000.00**	**14,335,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	3,150,000.00	3,150,000.00	750,000.00	3,307,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	800,000.00	5,250,000.00	5,250,000.00	103,977,000.00	5,516,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	5,250,000.00	5,250,000.00	149,500,000.00	5,512,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**40,985,325.00**	**102,520,000.00**	**102,520,000.00**	**2,619,550.00**	**107,646,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,935,325.00	100,000,000.00	100,000,000.00	0.00	105,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	2,520,000.00	2,520,000.00	2,619,550.00	2,646,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,281,100.00**	**230,300,000.00**	**230,300,000.00**	**86,072,825.00**	**241,814,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	11,500.00	10,500,000.00	10,500,000.00	0.00	11,025,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,100,000.00	2,100,000.00	73,176,825.00	2,205,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	198,000.00	100,100,000.00	100,100,000.00	0.00	105,105,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	612,800.00	100,250,000.00	100,250,000.00	10,500,000.00	105,262,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	7,350,000.00	7,350,000.00	0.00	7,717,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,458,800.00	10,000,000.00	10,000,000.00	2,396,000.00	10,500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**165,000.00**	**15,787,000.00**	**15,787,000.00**	**4,789,350.00**	**16,509,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	165,000.00	15,787,000.00	15,787,000.00	4,789,350.00	16,509,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**7,840,850.00**	**596,328,000.00**	**596,328,000.00**	**11,361,450.00**	**2,626,144,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	5,389,600.00	50,000,000.00	50,000,000.00	488,900.00	2,052,500,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	20,000,000.00	20,000,000.00	3,157,550.00	21,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	26,328,000.00	26,328,000.00	140,000.00	27,644,000.00	0.00	0.00
22020604	SECURITY VOTE	2,451,250.00	500,000,000.00	500,000,000.00	7,575,000.00	525,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**16,509,049.94**	**63,500,000.00**	**63,500,000.00**	**10,000,000.00**	**66,742,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	16,182,475.00	21,000,000.00	21,000,000.00	0.00	22,050,000.00	0.00	0.00

22020803	PLANT / GENERATOR FUEL COST	326,574.94	42,500,000.00	42,500,000.00	10,000,000.00	44,692,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**15,042,747.00**	**521,000.00**	**521,000.00**	**98,030,000.00**	**547,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,042,747.00	521,000.00	521,000.00	98,030,000.00	547,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**942,246,930.00**	**2,915,566,000.00**	**2,765,566,000.00**	**2,415,616,761.56**	**4,140,341,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	186,240,000.00	117,733,000.00	117,733,000.00	5,943,850.00	123,619,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,520,045,000.00	1,520,045,000.00	22,861,400.00	2,020,045,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	60,500,000.00	60,500,000.00	302,382.94	63,525,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	626,557,130.00	55,788,000.00	55,788,000.00	19,333,650.00	58,577,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	1,050,000,000.00	900,000,000.00	2,364,380,478.62	1,757,500,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	129,389,800.00	111,500,000.00	111,500,000.00	2,795,000.00	117,075,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***548,747,588.96***	***5,688,350,000.00***	***5,838,350,000.00***	***1,576,786,892.42***	***4,973,067,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**29,908,000.00**	**1,110,500,000.00**	**1,110,500,000.00**	**1,200,000.00**	**1,166,326,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**29,908,000.00**	**1,110,500,000.00**	**1,110,500,000.00**	**1,200,000.00**	**1,166,326,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	29,908,000.00	100,000,000.00	100,000,000.00	0.00	105,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000,000.00	1,000,000,000.00	1,200,000.00	1,050,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,150,000.00	3,150,000.00	0.00	3,309,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,940,000.00	2,940,000.00	0.00	3,387,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	4,410,000.00	4,410,000.00	0.00	4,630,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**503,132,088.96**	**4,000,000,000.00**	**4,000,000,000.00**	**1,555,821,779.92**	**3,200,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**503,132,088.96**	**4,000,000,000.00**	**4,000,000,000.00**	**1,555,821,779.92**	**3,200,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	503,132,088.96	4,000,000,000.00	4,000,000,000.00	1,555,821,779.92	3,200,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**15,707,500.00**	**410,000,000.00**	**410,000,000.00**	**19,765,112.50**	**430,500,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**15,707,500.00**	**410,000,000.00**	**410,000,000.00**	**19,765,112.50**	**430,500,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,707,500.00	410,000,000.00	410,000,000.00	19,765,112.50	430,500,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**579,000.00**	**579,000.00**	**0.00**	**607,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**579,000.00**	**579,000.00**	**0.00**	**607,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	579,000.00	579,000.00	0.00	607,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**167,271,000.00**	**317,271,000.00**	**0.00**	**175,634,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**167,271,000.00**	**317,271,000.00**	**0.00**	**175,634,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	150,000,000.00	300,000,000.00	0.00	157,500,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	17,271,000.00	17,271,000.00	0.00	18,134,000.00	0.00	0.00

016100500100	**BORNO STATE URBAN PLANNING & DEVELOPMEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***11,981,179.30***	***579,545,000.00***	***579,545,000.00***	***221,445,053.88***	***692,940,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***3,040,000.00***	***30,000,000.00***	***30,000,000.00***	***8,395,000.00***	***137,560,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,040,000.00**	**30,000,000.00**	**30,000,000.00**	**8,395,000.00**	**137,560,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**3,040,000.00**	**30,000,000.00**	**30,000,000.00**	**8,395,000.00**	**137,560,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	3,040,000.00	30,000,000.00	30,000,000.00	8,395,000.00	137,560,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***8,941,179.30***	***158,045,000.00***	***158,045,000.00***	***42,405,053.88***	***195,880,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**8,941,179.30**	**158,045,000.00**	**158,045,000.00**	**42,405,053.88**	**195,880,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**760,000.00**	**18,500,000.00**	**18,500,000.00**	**390,000.00**	**20,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	510,000.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	16,500,000.00	16,500,000.00	390,000.00	20,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**130,000.00**	**420,000.00**	**420,000.00**	**75,000.00**	**150,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	130,000.00	300,000.00	300,000.00	75,000.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	50,000.00	50,000.00	0.00	150,000.00	0.00	0.00
22020205	WATER RATES	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**817,000.00**	**1,300,000.00**	**1,300,000.00**	**800,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	462,000.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
22020302	BOOKS	355,000.00	450,000.00	450,000.00	50,000.00	600,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	250,000.00	250,000.00	250,000.00	400,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,906,950.00**	**8,098,000.00**	**8,098,000.00**	**654,000.00**	**15,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	544,000.00	4,544,000.00	4,544,000.00	583,000.00	2,500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	79,000.00	200,000.00	200,000.00	71,000.00	200,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	854,950.00	1,854,000.00	1,854,000.00	0.00	1,500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,429,000.00	1,500,000.00	1,500,000.00	0.00	10,800,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**2,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	2,500,000.00	0.00	0.00

220206	**OTHER SERVICES - GENERAL**	**350,000.00**	**1,419,000.00**	**1,419,000.00**	**0.00**	**31,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	350,000.00	419,000.00	419,000.00	0.00	30,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**600,000.00**	**600,000.00**	**50,000.00**	**650,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	200,000.00	200,000.00	50,000.00	200,000.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	0.00
22020708	MEDICAL CONSULTING	0.00	100,000.00	100,000.00	0.00	200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,115,410.00**	**5,782,000.00**	**5,782,000.00**	**2,950,000.00**	**51,450,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	691,500.00	1,700,000.00	1,700,000.00	1,700,000.00	50,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	400,000.00	400,000.00	300,000.00	450,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,423,910.00	3,682,000.00	3,682,000.00	950,000.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**13,319.30**	**100,000.00**	**100,000.00**	**20,553.88**	**120,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,319.30	100,000.00	100,000.00	20,553.88	120,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**848,500.00**	**121,326,000.00**	**121,326,000.00**	**37,465,500.00**	**73,010,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	50,000.00	20,100,000.00	20,100,000.00	20,100,000.00	1,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	50,300,000.00	50,300,000.00	12,880,000.00	20,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	190,000.00	190,000.00	0.00	2,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
22021007	WELFARE PACKAGES	178,500.00	50,726,000.00	50,726,000.00	4,485,500.00	50,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***391,500,000.00***	***391,500,000.00***	***170,645,000.00***	***359,500,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**71,500,000.00**	**71,500,000.00**	**0.00**	**39,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**71,500,000.00**	**71,500,000.00**	**0.00**	**39,500,000.00**	**0.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	9,000,000.00	9,000,000.00	0.00	2,000,000.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**250,000,000.00**	**250,000,000.00**	**138,190,000.00**	**20,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**250,000,000.00**	**250,000,000.00**	**138,190,000.00**	**20,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	7,285,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**70,000,000.00**	**70,000,000.00**	**32,455,000.00**	**300,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**70,000,000.00**	**70,000,000.00**	**32,455,000.00**	**300,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	70,000,000.00	70,000,000.00	32,455,000.00	300,000,000.00	0.00	0.00

016100600100	**BORNO GEOGRAPHIC INFORMATION SERVICE (BO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,384,307,394.35***	***4,209,000,000.00***	***4,216,000,000.00***	***3,415,679,388.62***	***4,122,100,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***201,219,071.89***	***229,500,000.00***	***229,500,000.00***	***139,036,563.52***	***122,115,000.00***	***0.00***	***0.00***
2101	**SALARY**	**113,534,071.89**	**204,000,000.00**	**204,000,000.00**	**113,821,363.52**	**112,635,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**113,534,071.89**	**204,000,000.00**	**204,000,000.00**	**113,821,363.52**	**112,635,000.00**	**0.00**	**0.00**
21010101	SALARY	113,534,071.89	204,000,000.00	204,000,000.00	113,821,363.52	112,635,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**87,685,000.00**	**25,500,000.00**	**25,500,000.00**	**25,215,200.00**	**9,480,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**87,685,000.00**	**25,500,000.00**	**25,500,000.00**	**25,215,200.00**	**9,480,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	87,685,000.00	25,500,000.00	25,500,000.00	25,215,200.00	9,480,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***90,447,238.72***	***394,000,000.00***	***401,000,000.00***	***168,238,751.51***	***633,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**90,447,238.72**	**394,000,000.00**	**401,000,000.00**	**168,238,751.51**	**633,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**21,774,250.00**	**62,000,000.00**	**62,000,000.00**	**38,439,050.00**	**75,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,774,250.00	12,000,000.00	12,000,000.00	7,739,050.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	30,700,000.00	55,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**214,000.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	214,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**17,326,700.00**	**14,850,000.00**	**14,850,000.00**	**14,850,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,326,700.00	14,850,000.00	14,850,000.00	14,850,000.00	40,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,839,900.00**	**28,000,000.00**	**32,000,000.00**	**17,658,687.00**	**230,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	5,839,900.00	8,000,000.00	8,000,000.00	2,560,600.00	7,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	10,000,000.00	14,000,000.00	13,546,087.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	10,000,000.00	10,000,000.00	1,552,000.00	8,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00

220206	**OTHER SERVICES - GENERAL**	**6,010,000.00**	**55,000,000.00**	**55,000,000.00**	**9,766,850.00**	**42,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	6,010,000.00	50,000,000.00	50,000,000.00	9,090,250.00	40,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,000,000.00	5,000,000.00	676,600.00	2,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**10,000,000.00**	**20,000,000.00**	**23,000,000.00**	**12,734,750.00**	**45,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	10,000,000.00	15,000,000.00	15,000,000.00	4,800,000.00	10,000,000.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	5,000,000.00	8,000,000.00	7,934,750.00	35,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**21,529,600.00**	**40,000,000.00**	**40,000,000.00**	**23,134,900.00**	**51,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	21,529,600.00	20,000,000.00	20,000,000.00	8,646,200.00	24,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	20,000,000.00	20,000,000.00	14,488,700.00	27,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**104,788.72**	**150,000.00**	**150,000.00**	**74,614.51**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	104,788.72	150,000.00	150,000.00	74,614.51	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,648,000.00**	**172,000,000.00**	**172,000,000.00**	**51,579,900.00**	**148,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	3,902,000.00	10,000,000.00	10,000,000.00	1,611,000.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000,000.00	50,000,000.00	2,360,000.00	25,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,746,000.00	7,000,000.00	7,000,000.00	4,830,000.00	11,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,000,000.00	5,000,000.00	386,650.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000,000.00	100,000,000.00	42,392,250.00	100,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***2,092,641,083.74***	***3,585,500,000.00***	***3,585,500,000.00***	***3,108,404,073.59***	***3,366,885,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,778,641,083.74**	**2,455,500,000.00**	**2,455,500,000.00**	**2,401,940,000.00**	**2,266,885,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,778,641,083.74**	**2,455,500,000.00**	**2,455,500,000.00**	**2,401,940,000.00**	**2,266,885,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	1,778,641,083.74	2,400,000,000.00	2,400,000,000.00	2,400,000,000.00	2,197,885,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	1,940,000.00	4,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00	500,000.00	0.00	5,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**314,000,000.00**	**1,100,000,000.00**	**1,100,000,000.00**	**701,709,073.59**	**1,100,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**314,000,000.00**	**1,100,000,000.00**	**1,100,000,000.00**	**701,709,073.59**	**1,100,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	164,000,000.00	500,000,000.00	500,000,000.00	488,936,339.54	1,000,000,000.00	0.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF	50,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	500,000,000.00	500,000,000.00	212,772,734.05	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**30,000,000.00**	**30,000,000.00**	**4,755,000.00**	**0.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**30,000,000.00**	**30,000,000.00**	**4,755,000.00**	**0.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	30,000,000.00	30,000,000.00	4,755,000.00	0.00	0.00	0.00

016100700100	**BORNO STATE AGENCY FOR THE COORDINATION O**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***56,620,432.93***	***1,075,950,000.00***	***1,075,950,000.00***	***201,692,889.09***	***2,127,289,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***3,785,139.51***	***17,000,000.00***	***17,000,000.00***	***12,138,000.00***	***20,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,785,139.51**	**17,000,000.00**	**17,000,000.00**	**12,138,000.00**	**20,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**3,785,139.51**	**17,000,000.00**	**17,000,000.00**	**12,138,000.00**	**20,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	3,785,139.51	17,000,000.00	17,000,000.00	12,138,000.00	20,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***46,860,293.42***	***865,950,000.00***	***665,950,000.00***	***86,114,389.09***	***1,468,150,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**46,860,293.42**	**865,950,000.00**	**665,950,000.00**	**86,114,389.09**	**1,468,150,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,609,900.00**	**310,000,000.00**	**310,000,000.00**	**20,452,500.00**	**350,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,239,500.00	50,000,000.00	50,000,000.00	14,932,500.00	50,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,770,400.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	100,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,600,000.00	150,000,000.00	150,000,000.00	5,520,000.00	150,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**863,400.00**	**4,000,000.00**	**4,000,000.00**	**3,322,500.00**	**6,000,000.00**	**0.00**	**0.00**
22020202	TELEPHONE CHARGES	58,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	2,000,000.00	2,000,000.00	1,990,300.00	2,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	617,000.00	500,000.00	500,000.00	463,200.00	500,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	188,400.00	1,000,000.00	1,000,000.00	869,000.00	3,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**1,942,800.00**	**5,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	10,000,000.00	10,000,000.00	1,942,800.00	5,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,182,650.00**	**32,850,000.00**	**32,850,000.00**	**17,478,110.00**	**45,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	6,733,850.00	5,000,000.00	5,000,000.00	4,801,350.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,470,400.00	5,000,000.00	5,000,000.00	1,851,100.00	10,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	20,000.00	5,000,000.00	5,000,000.00	1,478,000.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,904,000.00	5,000,000.00	5,000,000.00	1,655,000.00	5,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	54,000.00	7,000,000.00	7,000,000.00	4,289,400.00	7,000,000.00	0.00	0.00

22020406	OTHER MAINTENANCE SERVICES	767,500.00	4,850,000.00	4,850,000.00	3,403,260.00	7,000,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	232,900.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**2,410,000.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**310,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	400,000.00	10,000,000.00	10,000,000.00	0.00	300,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	2,010,000.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**300,000.00**	**2,000,000.00**	**2,000,000.00**	**1,677,000.00**	**51,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,000,000.00	1,000,000.00	900,000.00	50,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	1,000,000.00	1,000,000.00	777,000.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**4,000.00**	**2,000,000.00**	**2,000,000.00**	**610,000.00**	**1,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	4,000.00	1,000,000.00	1,000,000.00	610,000.00	1,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,490,430.00**	**13,000,000.00**	**13,000,000.00**	**12,629,111.00**	**18,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	5,000,000.00	5,000,000.00	4,976,081.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,490,430.00	8,000,000.00	8,000,000.00	7,653,030.00	8,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,769,505.00**	**100,000.00**	**100,000.00**	**19,688.09**	**150,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,769,505.00	100,000.00	100,000.00	19,688.09	150,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,230,408.42**	**462,000,000.00**	**262,000,000.00**	**27,982,680.00**	**682,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	10,488.42	50,000,000.00	50,000,000.00	16,269,930.00	25,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,730,920.00	100,000,000.00	100,000,000.00	4,365,900.00	50,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	7,639,000.00	6,000,000.00	6,000,000.00	350,000.00	6,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	450,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000,000.00	100,000,000.00	6,996,850.00	300,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	400,000.00	200,000,000.00	0.00	0.00	300,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***5,975,000.00***	***193,000,000.00***	***393,000,000.00***	***103,440,500.00***	***639,139,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**2,000,000.00**	**40,000,000.00**	**40,000,000.00**	**19,275,600.00**	**56,139,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,000,000.00**	**40,000,000.00**	**40,000,000.00**	**19,275,600.00**	**56,139,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	14,000,000.00	14,000,000.00	7,500,000.00	20,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	7,000,000.00	6,946,400.00	19,139,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	2,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	799,000.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	1,741,000.00	2,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	12,000,000.00	12,000,000.00	2,289,200.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**200,000,000.00**	**7,870,000.00**	**300,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**200,000,000.00**	**7,870,000.00**	**300,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	200,000,000.00	7,870,000.00	300,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**3,975,000.00**	**153,000,000.00**	**153,000,000.00**	**76,294,900.00**	**283,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**3,975,000.00**	**153,000,000.00**	**153,000,000.00**	**76,294,900.00**	**283,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	3,975,000.00	5,000,000.00	5,000,000.00	1,070,000.00	5,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	767,000.00	2,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	140,000,000.00	125,211,000.00	58,669,650.00	175,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	1,000,000.00	15,789,000.00	15,788,250.00	1,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	100,000,000.00	0.00	0.00

016101000100	**BORNO STATE GUIDANCE AND COUNSELLING BOA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***56,134,998.99***	***732,100,000.00***	***732,100,000.00***	***161,144,752.83***	***1,540,100,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***7,125,000.00***	***50,000,000.00***	***50,000,000.00***	***23,355,500.00***	***225,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**7,125,000.00**	**50,000,000.00**	**50,000,000.00**	**23,355,500.00**	**225,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**7,125,000.00**	**50,000,000.00**	**50,000,000.00**	**23,355,500.00**	**225,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	7,125,000.00	50,000,000.00	50,000,000.00	23,355,500.00	200,000,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***27,644,998.99***	***612,100,000.00***	***612,100,000.00***	***137,789,252.83***	***1,215,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**27,644,998.99**	**612,100,000.00**	**612,100,000.00**	**137,789,252.83**	**1,215,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,192,400.00**	**35,000,000.00**	**35,000,000.00**	**23,417,559.88**	**250,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,192,400.00	35,000,000.00	35,000,000.00	23,417,559.88	50,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**65,500.00**	**2,000,000.00**	**2,000,000.00**	**501,500.00**	**3,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	65,500.00	1,000,000.00	1,000,000.00	501,500.00	3,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,025,000.00**	**18,000,000.00**	**18,000,000.00**	**2,643,700.00**	**30,000,000.00**	**0.00**	**0.00**

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,025,000.00	15,000,000.00	15,000,000.00	2,643,700.00	30,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,500,000.00**	**15,000,000.00**	**15,000,000.00**	**2,570,700.00**	**30,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,500,000.00	10,000,000.00	10,000,000.00	2,570,700.00	20,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**956,400.00**	**35,000,000.00**	**35,000,000.00**	**2,605,800.00**	**100,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	956,400.00	35,000,000.00	35,000,000.00	2,605,800.00	100,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**4,524,110.00**	**17,000,000.00**	**17,000,000.00**	**0.00**	**22,000,000.00**	**0.00**	**0.00**
22020602	OFFICE RENT	4,524,110.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,000,000.00**	**25,000,000.00**	**25,000,000.00**	**5,944,960.00**	**130,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	15,000,000.00	15,000,000.00	5,944,960.00	125,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,588.99**	**100,000.00**	**100,000.00**	**20,832.95**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,588.99	100,000.00	100,000.00	20,832.95	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,377,000.00**	**465,000,000.00**	**465,000,000.00**	**100,084,200.00**	**650,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	857,000.00	40,000,000.00	40,000,000.00	8,965,200.00	100,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,110,000.00	250,000,000.00	250,000,000.00	63,940,000.00	250,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,410,000.00	50,000,000.00	50,000,000.00	8,023,000.00	50,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	125,000,000.00	125,000,000.00	19,156,000.00	250,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***21,365,000.00***	***70,000,000.00***	***70,000,000.00***	***0.00***	***100,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**21,365,000.00**	**70,000,000.00**	**70,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**21,365,000.00**	**70,000,000.00**	**70,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	3,890,000.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	15,000,000.00	0.00	57,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,975,000.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	14,500,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

016101100100	**LAGOS LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***1,100,000.00***	***1,100,000.00***	***0.00***	***1,100,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***1,100,000.00***	***1,100,000.00***	***0.00***	***1,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**300,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**130,000.00**	**130,000.00**	**0.00**	**130,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	130,000.00	130,000.00	0.00	130,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**183,000.00**	**183,000.00**	**0.00**	**183,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	183,000.00	183,000.00	0.00	183,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**256,000.00**	**256,000.00**	**0.00**	**256,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	256,000.00	256,000.00	0.00	256,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000.00**	**30,000.00**	**0.00**	**30,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,000.00**	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00

016102100200	**ABUJA LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***106,825,636.61***	***484,000,000.00***	***484,000,000.00***	***196,986,011.97***	***514,600,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***32,507,500.00***	***84,000,000.00***	***84,000,000.00***	***41,220,998.00***	***54,600,000.00***	***0.00***	***0.00***
2101	**SALARY**	**28,267,500.00**	**32,000,000.00**	**32,000,000.00**	**19,190,998.00**	**0.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**28,267,500.00**	**32,000,000.00**	**32,000,000.00**	**19,190,998.00**	**0.00**	**0.00**	**0.00**
21010101	SALARY	28,267,500.00	32,000,000.00	32,000,000.00	19,190,998.00	0.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,240,000.00**	**52,000,000.00**	**52,000,000.00**	**22,030,000.00**	**54,600,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**4,240,000.00**	**52,000,000.00**	**52,000,000.00**	**22,030,000.00**	**54,600,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	4,240,000.00	52,000,000.00	52,000,000.00	22,030,000.00	54,600,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***74,318,136.61***	***400,000,000.00***	***400,000,000.00***	***155,765,013.97***	***460,000,000.00***	***0.00***	***0.00***

2202	**OVERHEAD COST**	**74,318,136.61**	**400,000,000.00**	**400,000,000.00**	**155,765,013.97**	**460,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,352,500.00**	**25,500,000.00**	**25,500,000.00**	**25,500,000.00**	**26,775,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,352,500.00	25,500,000.00	25,500,000.00	25,500,000.00	26,775,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**6,799,453.63**	**40,800,000.00**	**40,800,000.00**	**0.00**	**42,840,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	6,799,453.63	40,800,000.00	40,800,000.00	0.00	42,840,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**17,412,400.00**	**92,282,000.00**	**92,282,000.00**	**29,171,625.00**	**106,895,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,841,500.00	17,595,000.00	17,595,000.00	2,560,500.00	18,474,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	13,570,900.00	74,687,000.00	74,687,000.00	26,611,125.00	88,421,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**18,752,871.00**	**102,500,000.00**	**102,500,000.00**	**39,862,652.00**	**115,128,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,195,721.00	42,000,000.00	42,000,000.00	8,510,500.00	44,100,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,500,000.00	10,500,000.00	340,000.00	11,025,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	15,557,150.00	50,000,000.00	50,000,000.00	31,012,152.00	60,003,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**6,077,000.00**	**6,077,000.00**	**70,000.00**	**6,380,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	6,077,000.00	6,077,000.00	70,000.00	6,380,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,430,000.00**	**40,800,000.00**	**40,800,000.00**	**15,354,000.00**	**60,840,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	9,430,000.00	40,800,000.00	40,800,000.00	15,354,000.00	60,840,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**110,911.98**	**525,000.00**	**525,000.00**	**257,936.97**	**551,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	110,911.98	525,000.00	525,000.00	257,936.97	551,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,460,000.00**	**91,516,000.00**	**91,516,000.00**	**45,548,800.00**	**100,591,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	600,000.00	21,000,000.00	21,000,000.00	1,877,500.00	22,050,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	19,860,000.00	60,516,000.00	60,516,000.00	43,671,300.00	73,541,000.00	0.00	0.00

016102100300	**KADUNA LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***1,100,000.00***	***1,100,000.00***	***500,500.00***	***1,100,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***1,100,000.00***	***1,100,000.00***	***500,500.00***	***1,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**200,000.00**	**300,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	300,000.00	300,000.00	200,000.00	300,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**130,000.00**	**130,000.00**	**100,000.00**	**130,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	130,000.00	130,000.00	100,000.00	130,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**183,000.00**	**183,000.00**	**100,000.00**	**183,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	183,000.00	183,000.00	100,000.00	183,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**256,000.00**	**256,000.00**	**100,000.00**	**256,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	256,000.00	256,000.00	100,000.00	256,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000.00**	**30,000.00**	**0.00**	**30,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,000.00**	**1,000.00**	**500.00**	**1,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	500.00	1,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00

016102100400	**KANO LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***1,100,000.00***	***1,100,000.00***	***500,500.00***	***1,100,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***1,100,000.00***	***1,100,000.00***	***500,500.00***	***1,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**200,000.00**	**300,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	300,000.00	300,000.00	200,000.00	300,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**130,000.00**	**130,000.00**	**100,000.00**	**130,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	130,000.00	130,000.00	100,000.00	130,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**183,000.00**	**183,000.00**	**100,000.00**	**183,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	183,000.00	183,000.00	100,000.00	183,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**256,000.00**	**256,000.00**	**100,000.00**	**256,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	256,000.00	256,000.00	100,000.00	256,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000.00**	**30,000.00**	**0.00**	**30,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,000.00**	**1,000.00**	**500.00**	**1,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	500.00	1,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**

22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00

016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***4,460,000.00***	***2,460,000.00***	***500,500.00***	***19,855,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***960,000.00***	***960,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**960,000.00**	**960,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**960,000.00**	**960,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	960,000.00	960,000.00	0.00	0.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***3,500,000.00***	***1,500,000.00***	***500,500.00***	***19,855,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**3,500,000.00**	**1,500,000.00**	**500,500.00**	**19,855,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**300,000.00**	**7,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	250,000.00	250,000.00	200,000.00	5,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	250,000.00	250,000.00	100,000.00	2,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**700,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	600,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**297,000.00**	**297,000.00**	**200,000.00**	**6,050,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	147,000.00	147,000.00	100,000.00	550,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	150,000.00	150,000.00	100,000.00	500,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,250,000.00**	**250,000.00**	**0.00**	**1,600,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	250,000.00	250,000.00	0.00	1,200,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	0.00	200,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**150,000.00**	**150,000.00**	**500.00**	**1,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	150,000.00	150,000.00	500.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**3,000.00**	**3,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	3,000.00	3,000.00	0.00	5,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00

016103500100	BORNO STATE PENSIONS DEPARTMENT							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***1,270,455.90***	***50,600,000.00***	***50,600,000.00***	***8,768,778.36***	***64,484,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***90,000.00***	***5,600,000.00***	***5,600,000.00***	***3,320,000.00***	***5,600,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**90,000.00**	**5,600,000.00**	**5,600,000.00**	**3,320,000.00**	**5,600,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**90,000.00**	**5,600,000.00**	**5,600,000.00**	**3,320,000.00**	**5,600,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	90,000.00	5,600,000.00	5,600,000.00	3,320,000.00	5,600,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,180,455.90***	***25,000,000.00***	***25,000,000.00***	***5,448,778.36***	***25,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,180,455.90**	**25,000,000.00**	**25,000,000.00**	**5,448,778.36**	**25,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**5,340,000.00**	**5,340,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,340,000.00	5,340,000.00	0.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**520,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	520,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**527,000.00**	**6,000,000.00**	**6,000,000.00**	**2,130,000.00**	**7,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	527,000.00	6,000,000.00	6,000,000.00	2,130,000.00	7,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**390,000.00**	**3,400,000.00**	**3,400,000.00**	**1,841,000.00**	**5,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	200,000.00	200,000.00	0.00	1,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	200,000.00	200,000.00	196,000.00	500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	109,000.00	1,500,000.00	1,500,000.00	950,000.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	161,000.00	1,500,000.00	1,500,000.00	695,000.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,600,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,600,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**80,000.00**	**1,740,000.00**	**1,740,000.00**	**560,000.00**	**1,440,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	80,000.00	1,440,000.00	1,440,000.00	560,000.00	1,440,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00

220208	**FUEL & LUBRICANTS - GENERAL**	**183,000.00**	**7,300,000.00**	**7,300,000.00**	**915,000.00**	**8,910,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,800,000.00	1,800,000.00	0.00	1,560,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	183,000.00	5,500,000.00	5,500,000.00	915,000.00	7,350,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**455.90**	**20,000.00**	**20,000.00**	**2,778.36**	**30,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	455.90	20,000.00	20,000.00	2,778.36	30,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***20,000,000.00***	***20,000,000.00***	***0.00***	***33,884,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**33,884,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**33,884,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	12,000,000.00	12,000,000.00	0.00	9,713,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,500,000.00	1,500,000.00	0.00	1,575,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	3,000,000.00	0.00	5,460,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,162,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,040,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	13,884,000.00	0.00	0.00

016103700100	**BORNO STATE HAJJ COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***741,545,378.45***	***3,063,219,000.00***	***5,698,219,000.00***	***3,866,552,499.34***	***5,166,286,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***65,620,351.91***	***155,869,000.00***	***155,869,000.00***	***16,369,944.38***	***166,593,000.00***	***0.00***	***0.00***
2101	**SALARY**	**14,693,351.91**	**50,000,000.00**	**50,000,000.00**	**15,289,944.38**	**22,593,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**14,693,351.91**	**50,000,000.00**	**50,000,000.00**	**15,289,944.38**	**22,593,000.00**	**0.00**	**0.00**
21010101	SALARY	14,693,351.91	50,000,000.00	50,000,000.00	15,289,944.38	22,593,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**50,927,000.00**	**105,869,000.00**	**105,869,000.00**	**1,080,000.00**	**144,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**50,927,000.00**	**105,869,000.00**	**105,869,000.00**	**1,080,000.00**	**144,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	50,927,000.00	105,869,000.00	105,869,000.00	1,080,000.00	144,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***675,925,026.54***	***2,657,350,000.00***	***2,657,350,000.00***	***2,208,132,554.96***	***4,452,863,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**675,925,026.54**	**2,657,350,000.00**	**2,657,350,000.00**	**2,208,132,554.96**	**4,452,863,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**55,000.00**	**275,000,000.00**	**275,000,000.00**	**0.00**	**175,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000.00	50,000,000.00	50,000,000.00	0.00	15,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000,000.00	200,000,000.00	0.00	120,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**150,000.00**	**15,050,000.00**	**15,050,000.00**	**0.00**	**20,736,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	150,000.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	850,000.00	850,000.00	0.00	4,536,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	13,000,000.00	13,000,000.00	0.00	15,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**669,000.00**	**22,600,000.00**	**22,600,000.00**	**130,000.00**	**48,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	669,000.00	6,300,000.00	6,300,000.00	130,000.00	10,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,800,000.00	5,800,000.00	0.00	8,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	10,500,000.00	10,500,000.00	0.00	30,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,067,926.54**	**28,000,000.00**	**28,000,000.00**	**0.00**	**35,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,926.54	10,500,000.00	10,500,000.00	0.00	15,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,035,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**672,867,600.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**13,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	672,867,600.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**940,500.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**35,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	940,500.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**40,000.00**	**200,000.00**	**200,000.00**	**2,554.96**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	40,000.00	200,000.00	200,000.00	2,554.96	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**135,000.00**	**2,286,500,000.00**	**2,286,500,000.00**	**2,208,000,000.00**	**4,125,627,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	56,500,000.00	56,500,000.00	38,000,000.00	60,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	135,000.00	50,000,000.00	50,000,000.00	0.00	50,627,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	2,170,000,000.00	2,170,000,000.00	2,170,000,000.00	4,000,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***250,000,000.00***	***2,885,000,000.00***	***1,642,050,000.00***	***546,830,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**220,000,000.00**	**220,000,000.00**	**0.00**	**336,830,000.00**	**0.00**	**0.00**

230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**220,000,000.00**	**220,000,000.00**	**0.00**	**336,830,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	27,000,000.00	27,000,000.00	0.00	225,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	90,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,965,000.00	2,965,000.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	9,155,000.00	9,155,000.00	0.00	14,350,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	4,600,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,880,000.00	2,880,000.00	0.00	2,880,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**5,000,000.00**	**2,640,000,000.00**	**1,635,000,000.00**	**200,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**5,000,000.00**	**2,640,000,000.00**	**1,635,000,000.00**	**200,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00	2,640,000,000.00	1,635,000,000.00	200,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**25,000,000.00**	**25,000,000.00**	**7,050,000.00**	**10,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**25,000,000.00**	**25,000,000.00**	**7,050,000.00**	**10,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	7,050,000.00	10,000,000.00	0.00	0.00

016110100100	**BORNO STATE SECURITY TRUST FUND (STF)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***709,129,629.45***	***16,740,000,000.00***	***92,574,023,000.00***	***72,085,584,537.11***	***25,709,500,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***10,285,000.00***	***40,000,000.00***	***40,000,000.00***	***28,675,000.00***	***1,500,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**10,285,000.00**	**40,000,000.00**	**40,000,000.00**	**28,675,000.00**	**1,500,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**10,285,000.00**	**40,000,000.00**	**40,000,000.00**	**28,675,000.00**	**1,500,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	1,500,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***98,969,690.10***	***14,800,000,000.00***	***30,300,000,000.00***	***22,741,702,619.11***	***8,589,500,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**98,969,690.10**	**14,800,000,000.00**	**30,300,000,000.00**	**22,741,702,619.11**	**8,589,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**490,000.00**	**25,000,000.00**	**25,000,000.00**	**9,179,103.00**	**75,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	490,000.00	25,000,000.00	25,000,000.00	9,179,103.00	25,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**72,000,000.00**	**72,000,000.00**	**65,170,000.00**	**72,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	12,000,000.00	12,000,000.00	5,170,000.00	12,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**89,000,000.00**	**89,500,000.00**	**88,618,000.00**	**88,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	85,500,000.00	85,500,000.00	85,500,000.00	85,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	1,000,000.00	118,000.00	1,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	1,000,000.00	1,000,000.00	500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**11,536,500.00**	**14,112,000,000.00**	**28,181,500,000.00**	**20,845,512,871.80**	**6,452,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	11,536,500.00	1,000,000,000.00	1,300,000,000.00	1,082,366,392.68	1,300,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	12,000,000.00	12,000,000.00	2,260,000.00	12,000,000.00	0.00	0.00
22020604	SECURITY VOTE	0.00	13,100,000,000.00	26,869,500,000.00	19,760,886,479.12	5,140,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**2,000,000.00**	**2,000,000.00**	**400,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**86,920,000.00**	**345,000,000.00**	**1,345,000,000.00**	**1,301,500,000.00**	**1,345,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	86,920,000.00	300,000,000.00	1,300,000,000.00	1,300,000,000.00	1,300,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	45,000,000.00	45,000,000.00	1,500,000.00	45,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**23,190.10**	**1,000,000.00**	**1,000,000.00**	**142,635.31**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,190.10	1,000,000.00	1,000,000.00	142,635.31	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**150,000,000.00**	**580,000,000.00**	**427,180,009.00**	**550,000,000.00**	**0.00**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	40,000,000.00	40,000,000.00	22,200,000.00	40,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	10,000,000.00	40,000,000.00	31,830,009.00	10,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000,000.00	500,000,000.00	373,150,000.00	500,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***599,874,939.35***	***1,900,000,000.00***	***62,234,023,000.00***	***49,315,206,918.00***	***15,620,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**599,874,939.35**	**1,895,000,000.00**	**62,234,023,000.00**	**49,315,206,918.00**	**15,615,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**599,874,939.35**	**1,895,000,000.00**	**62,234,023,000.00**	**49,315,206,918.00**	**15,615,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	599,874,939.35	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	23,000,000.00	23,000,000.00	0.00	23,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	1,780,000,000.00	62,139,023,000.00	49,315,206,918.00	15,500,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**5,000,000.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**5,000,000.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00	0.00

016100800100	**BORNO STATE DEPARTMENT OF MONITORING & E**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***552,025,000.00***	***552,025,000.00***	***317,249,290.38***	***605,854,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***12,000,000.00***	***12,000,000.00***	***4,830,000.00***	***12,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**12,000,000.00**	**12,000,000.00**	**4,830,000.00**	**12,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**12,000,000.00**	**12,000,000.00**	**4,830,000.00**	**12,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	12,000,000.00	12,000,000.00	4,830,000.00	12,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***76,025,000.00***	***76,025,000.00***	***2,116,529.76***	***276,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**76,025,000.00**	**76,025,000.00**	**2,116,529.76**	**276,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**6,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,500,000.00	4,500,000.00	0.00	3,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,500,000.00	3,500,000.00	0.00	3,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**560,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,000,000.00	2,000,000.00	560,000.00	2,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**250,000.00**	**203,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	3,000,000.00	3,000,000.00	250,000.00	203,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**159,500.00**	**3,000,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	3,000,000.00	3,000,000.00	159,500.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**844,200.00**	**2,975,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,500,000.00	1,500,000.00	144,200.00	1,500,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,500,000.00	1,500,000.00	700,000.00	1,475,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**25,000.00**	**25,000.00**	**8,329.76**	**25,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	25,000.00	25,000.00	8,329.76	25,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**32,000,000.00**	**32,000,000.00**	**294,500.00**	**36,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	3,000,000.00	3,000,000.00	94,500.00	2,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	15,000,000.00	15,000,000.00	200,000.00	5,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***464,000,000.00***	***464,000,000.00***	***310,302,760.62***	***317,854,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**59,000,000.00**	**59,000,000.00**	**9,150,000.00**	**47,854,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**59,000,000.00**	**59,000,000.00**	**9,150,000.00**	**47,854,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	50,000,000.00	6,150,000.00	38,854,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**265,000,000.00**	**265,000,000.00**	**254,100,000.00**	**110,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**265,000,000.00**	**265,000,000.00**	**254,100,000.00**	**110,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	250,000,000.00	250,000,000.00	250,000,000.00	100,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	15,000,000.00	15,000,000.00	4,100,000.00	10,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**20,000,000.00**	**20,000,000.00**	**250,000.00**	**30,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**250,000.00**	**30,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	250,000.00	30,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**120,000,000.00**	**120,000,000.00**	**46,802,760.62**	**130,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**120,000,000.00**	**120,000,000.00**	**46,802,760.62**	**130,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	120,000,000.00	120,000,000.00	46,802,760.62	130,000,000.00	0.00	0.00

016100900100	**BORNO STATE DEPARTMENT OF SPECIAL PROJECT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***0.00***

21	***PERSONNEL COST***	***6,340,000.00***	***15,000,000.00***	***15,000,000.00***	***1,740,000.00***	***15,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**6,340,000.00**	**15,000,000.00**	**15,000,000.00**	**1,740,000.00**	**15,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**6,340,000.00**	**15,000,000.00**	**15,000,000.00**	**1,740,000.00**	**15,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	6,340,000.00	15,000,000.00	15,000,000.00	1,740,000.00	15,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***7,064.55***	***62,530,000.00***	***62,530,000.00***	***9,699,858.24***	***62,035,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**7,064.55**	**62,530,000.00**	**62,530,000.00**	**9,699,858.24**	**62,035,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**881,400.00**	**3,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	3,000,000.00	881,400.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**24,000,000.00**	**24,000,000.00**	**4,000,000.00**	**22,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	24,000,000.00	24,000,000.00	4,000,000.00	12,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**20,000,000.00**	**16,500,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22020704	ENGINEERING SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	10,000,000.00	6,500,000.00	0.00	10,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**3,000,000.00**	**6,500,000.00**	**4,800,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,500,000.00	5,000,000.00	4,800,000.00	1,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**7,064.55**	**30,000.00**	**30,000.00**	**18,458.24**	**35,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,064.55	30,000.00	30,000.00	18,458.24	35,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***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***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**4,331,000.00**	**124,570,000.00**	**124,570,000.00**	**23,000,000.00**	**124,130,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,331,000.00**	**124,570,000.00**	**124,570,000.00**	**23,000,000.00**	**124,130,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,331,000.00	120,000,000.00	120,000,000.00	23,000,000.00	120,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,440,000.00	3,440,000.00	0.00	3,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,130,000.00	1,130,000.00	0.00	1,130,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,443,298,718.48**	**3,589,716,000.00**	**8,589,716,000.00**	**2,001,408,589.12**	**7,350,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**1,443,298,718.48**	**3,589,716,000.00**	**8,589,716,000.00**	**2,001,408,589.12**	**7,350,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,397,874,368.48	700,000,000.00	700,000,000.00	403,495,147.12	700,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	45,049,350.00	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	375,000.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,339,716,000.00	7,339,716,000.00	1,597,913,442.00	5,990,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**1,050,302,536.05**	**1,257,000,000.00**	**1,257,000,000.00**	**677,810,130.37**	**2,097,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**1,050,302,536.05**	**1,257,000,000.00**	**1,257,000,000.00**	**677,810,130.37**	**2,097,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	61,785,000.00	168,000,000.00	168,000,000.00	93,040,000.00	50,000,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	218,930,745.53	55,000,000.00	55,000,000.00	0.00	170,000,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	84,209,830.02	22,000,000.00	22,000,000.00	0.00	55,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	685,376,960.50	912,000,000.00	912,000,000.00	584,770,130.37	22,000,000.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	100,000,000.00	100,000,000.00	0.00	1,200,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**60,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**60,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	60,000,000.00	0.00	0.00

016200100100	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***306,333,001.55***	***7,734,123,000.00***	***5,734,123,000.00***	***990,224,172.18***	***13,000,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,585,657.89***	***12,000,000.00***	***12,000,000.00***	***4,115,764.00***	***9,134,000.00***	***0.00***	***0.00***
2101	**SALARY**	**1,585,657.89**	**10,000,000.00**	**10,000,000.00**	**2,575,764.00**	**3,434,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,585,657.89**	**10,000,000.00**	**10,000,000.00**	**2,575,764.00**	**3,434,000.00**	**0.00**	**0.00**

21010101	SALARY	1,585,657.89	10,000,000.00	10,000,000.00	2,575,764.00	3,434,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**2,000,000.00**	**2,000,000.00**	**1,540,000.00**	**5,700,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**2,000,000.00**	**2,000,000.00**	**1,540,000.00**	**5,700,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	2,000,000.00	2,000,000.00	1,540,000.00	5,700,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***14,947,986.16***	***7,703,123,000.00***	***4,903,123,000.00***	***985,778,408.18***	***10,113,366,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**14,947,986.16**	**5,703,123,000.00**	**3,903,123,000.00**	**141,865,158.18**	**7,613,366,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**2,400,000,000.00**	**1,900,000,000.00**	**15,746,750.00**	**1,950,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,200,000,000.00	700,000,000.00	15,125,750.00	1,000,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000,000.00	1,000,000,000.00	621,000.00	700,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,528,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	1,528,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**9,382,300.00**	**25,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	20,000,000.00	20,000,000.00	9,382,300.00	25,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**13,000,000.00**	**13,000,000.00**	**13,000,000.00**	**170,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	13,000,000.00	13,000,000.00	13,000,000.00	70,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**550,000,000.00**	**550,000,000.00**	**30,748,478.38**	**337,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	550,000,000.00	550,000,000.00	30,748,478.38	337,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**3,610,000.00**	**92,500,000.00**	**0.00**	**0.00**
22020602	OFFICE RENT	0.00	50,000,000.00	50,000,000.00	3,610,000.00	92,500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**886.16**	**10,000,000.00**	**10,000,000.00**	**372,000.00**	**12,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	886.16	10,000,000.00	10,000,000.00	372,000.00	12,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,120,000.00**	**100,000.00**	**100,000.00**	**20,629.80**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,120,000.00	100,000.00	100,000.00	20,629.80	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**11,827,100.00**	**2,660,023,000.00**	**1,360,023,000.00**	**68,985,000.00**	**5,024,238,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	11,827,100.00	50,000,000.00	50,000,000.00	980,000.00	62,500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,310,023,000.00	810,023,000.00	7,000,000.00	1,024,238,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000,000.00	500,000,000.00	61,005,000.00	2,500,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	800,000,000.00	0.00	0.00	437,500,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**2,000,000,000.00**	**1,000,000,000.00**	**843,913,250.00**	**2,500,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**2,000,000,000.00**	**1,000,000,000.00**	**843,913,250.00**	**2,500,000,000.00**	**0.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	2,000,000,000.00	1,000,000,000.00	843,913,250.00	2,500,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***289,799,357.50***	***19,000,000.00***	***819,000,000.00***	***330,000.00***	***2,877,500,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**5,000,000.00**	**805,000,000.00**	**330,000.00**	**792,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**5,000,000.00**	**805,000,000.00**	**330,000.00**	**792,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	56,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	800,000,000.00	330,000.00	25,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	255,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**1,163,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**0.00**	**0.00**	**1,163,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	163,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**911,250,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**911,250,000.00**	**0.00**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	0.00	0.00	0.00	0.00	505,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	400,000,000.00	0.00	0.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0.00	5,000,000.00	5,000,000.00	0.00	6,250,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**289,799,357.50**	**9,000,000.00**	**9,000,000.00**	**0.00**	**11,250,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**289,799,357.50**	**9,000,000.00**	**9,000,000.00**	**0.00**	**11,250,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	6,250,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	289,799,357.50	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	0.00

016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPM							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*648,300,000.00*	*648,300,000.00*	*0.00*	*120,640,000.00*	*0.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*0.00*	*85,300,000.00*	*85,300,000.00*	*0.00*	*20,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**85,300,000.00**	**85,300,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	500,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	0.00	500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	8,000,000.00	8,000,000.00	0.00	500,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**13,300,000.00**	**13,300,000.00**	**0.00**	**3,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	800,000.00	800,000.00	0.00	500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**11,000,000.00**	**11,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	6,000,000.00	6,000,000.00	0.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**10,500,000.00**	**10,500,000.00**	**0.00**	**5,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*563,000,000.00*	*563,000,000.00*	*0.00*	*100,640,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**106,000,000.00**	**106,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**106,000,000.00**	**106,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**60,640,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**60,640,000.00**	**0.00**	**0.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	0.00	150,000,000.00	150,000,000.00	0.00	40,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**

23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**57,000,000.00**	**57,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**57,000,000.00**	**57,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00

011200300100	**BORNO STATE HOUSE ASSEMBLY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***0.00***
21	***PERSONNEL COST***	***58,306,967.73***	***335,678,000.00***	***335,678,000.00***	***85,388,878.43***	***694,521,000.00***	***0.00***	***0.00***
2101	**SALARY**	**57,988,467.73**	**235,678,000.00**	**235,678,000.00**	**60,820,979.43**	**594,521,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**57,988,467.73**	**235,678,000.00**	**235,678,000.00**	**60,820,979.43**	**594,521,000.00**	**0.00**	**0.00**
21010101	SALARY	57,988,467.73	235,678,000.00	235,678,000.00	60,820,979.43	436,467,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	158,054,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**318,500.00**	**100,000,000.00**	**100,000,000.00**	**24,567,899.00**	**100,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**318,500.00**	**100,000,000.00**	**100,000,000.00**	**24,567,899.00**	**100,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	318,500.00	50,000,000.00	50,000,000.00	24,567,899.00	50,000,000.00	0.00	0.00
21020102	OUTFIT ALLOWANCE	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,358,117,191.92***	***8,651,000,000.00***	***8,151,000,000.00***	***3,290,219,977.98***	***8,046,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,358,117,191.92**	**8,651,000,000.00**	**8,151,000,000.00**	**3,290,219,977.98**	**8,046,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**451,818,500.00**	**2,350,000,000.00**	**2,350,000,000.00**	**800,771,500.00**	**2,100,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,155,000.00	500,000,000.00	500,000,000.00	172,741,500.00	350,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	229,077,500.00	250,000,000.00	250,000,000.00	131,530,000.00	250,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	600,000,000.00	600,000,000.00	0.00	500,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	215,586,000.00	1,000,000,000.00	1,000,000,000.00	496,500,000.00	1,000,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**2,053,500.00**	**14,000,000.00**	**14,000,000.00**	**2,203,400.00**	**14,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	170,000.00	5,000,000.00	5,000,000.00	2,107,800.00	5,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	3,000,000.00	3,000,000.00	47,800.00	3,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	650,000.00	3,000,000.00	3,000,000.00	47,800.00	3,000,000.00	0.00	0.00
22020205	WATER RATES	1,233,500.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,591,600.00**	**45,000,000.00**	**45,000,000.00**	**5,400,000.00**	**60,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,591,600.00	35,000,000.00	35,000,000.00	5,300,000.00	50,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	10,000,000.00	10,000,000.00	100,000.00	10,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**24,675,250.00**	**295,000,000.00**	**295,000,000.00**	**84,911,614.00**	**295,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	100,000,000.00	100,000,000.00	31,627,666.00	100,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	340,000.00	50,000,000.00	50,000,000.00	9,836,400.00	50,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	9,315,000.00	30,000,000.00	30,000,000.00	26,944,148.00	30,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,434,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	13,586,250.00	100,000,000.00	100,000,000.00	1,503,400.00	100,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**10,603,100.00**	**550,000,000.00**	**550,000,000.00**	**53,269,474.00**	**550,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	10,423,600.00	200,000,000.00	200,000,000.00	53,269,474.00	200,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	179,500.00	350,000,000.00	350,000,000.00	0.00	350,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**9,294,532.56**	**2,000,000,000.00**	**2,000,000,000.00**	**435,120,000.00**	**0.00**	**0.00**	**0.00**
22020604	SECURITY VOTE	9,294,532.56	2,000,000,000.00	2,000,000,000.00	435,120,000.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**100,000.00**	**100,000,000.00**	**100,000,000.00**	**13,019,784.00**	**100,000,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000,000.00	100,000,000.00	13,019,784.00	100,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**596,000,000.00**	**37,000,000.00**	**37,000,000.00**	**9,431,000.00**	**37,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	30,000,000.00	30,000,000.00	9,381,000.00	30,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	590,000,000.00	7,000,000.00	7,000,000.00	50,000.00	7,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**711,910,000.00**	**40,000,000.00**	**40,000,000.00**	**3,094,335.08**	**40,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000,000.00	20,000,000.00	20,000,000.00	3,094,335.08	20,000,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	701,910,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**549,070,709.36**	**3,220,000,000.00**	**2,720,000,000.00**	**1,882,998,870.90**	**4,850,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	3,184,000.00	20,000,000.00	20,000,000.00	11,406,000.00	50,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	27,589.36	1,000,000,000.00	1,000,000,000.00	515,250,000.00	1,500,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	55,074,120.00	100,000,000.00	100,000,000.00	50,000,000.00	150,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,285,000.00	2,000,000,000.00	1,500,000,000.00	1,243,156,870.90	3,000,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	488,750,000.00	100,000,000.00	100,000,000.00	63,186,000.00	100,000,000.00	0.00	0.00

22021009	SPORTING ACTIVITIES	750,000.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***176,347,000.00***	***3,630,000,000.00***	***2,630,000,000.00***	***0.00***	***5,841,946,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**176,347,000.00**	**1,305,000,000.00**	**1,305,000,000.00**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**176,347,000.00**	**1,305,000,000.00**	**1,305,000,000.00**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	50,000,000.00	50,000,000.00	0.00	65,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
23010116	PURCHASE OF TYPEWRITERS	176,347,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	15,000,000.00	15,000,000.00	0.00	200,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,505,000,000.00**	**505,000,000.00**	**0.00**	**2,400,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,505,000,000.00**	**505,000,000.00**	**0.00**	**2,400,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,500,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**720,000,000.00**	**720,000,000.00**	**0.00**	**1,341,946,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**720,000,000.00**	**720,000,000.00**	**0.00**	**1,341,946,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	200,000,000.00	200,000,000.00	0.00	341,946,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00

011200400100	**BORNO STATE HOUSE OF ASSEMBLY SERVICE COM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***20,364,186.52***	***336,955,000.00***	***336,955,000.00***	***39,696,897.85***	***294,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***2,671,832.06***	***42,720,000.00***	***42,720,000.00***	***29,022,159.44***	***29,341,000.00***	***0.00***	***0.00***
2101	**SALARY**	**2,671,832.06**	**30,000,000.00**	**30,000,000.00**	**28,722,159.44**	**16,341,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**2,671,832.06**	**30,000,000.00**	**30,000,000.00**	**28,722,159.44**	**16,341,000.00**	**0.00**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,671,832.06	30,000,000.00	30,000,000.00	28,722,159.44	16,341,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**12,720,000.00**	**12,720,000.00**	**300,000.00**	**13,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**12,720,000.00**	**12,720,000.00**	**300,000.00**	**13,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	720,000.00	720,000.00	300,000.00	1,000,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,712,354.46***	***200,000,000.00***	***200,000,000.00***	***10,674,738.41***	***187,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,712,354.46**	**200,000,000.00**	**200,000,000.00**	**10,674,738.41**	**187,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**128,000,000.00**	**128,000,000.00**	**0.00**	**126,450,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	0.00	46,450,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	18,000,000.00	18,000,000.00	0.00	30,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**390,000.00**	**2,000,000.00**	**2,000,000.00**	**1,720,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	390,000.00	2,000,000.00	2,000,000.00	1,720,000.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**820,000.00**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	820,000.00	3,000,000.00	3,000,000.00	3,000,000.00	4,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	32,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**650,000.00**	**3,450,000.00**	**3,450,000.00**	**2,800,000.00**	**5,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	650,000.00	3,450,000.00	3,450,000.00	2,800,000.00	5,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,354.46**	**50,000.00**	**50,000.00**	**4,738.41**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,354.46	50,000.00	50,000.00	4,738.41	50,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**850,000.00**	**63,500,000.00**	**63,500,000.00**	**3,150,000.00**	**16,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	850,000.00	3,500,000.00	3,500,000.00	3,150,000.00	4,500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	60,000,000.00	60,000,000.00	0.00	12,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***14,980,000.00***	***94,235,000.00***	***94,235,000.00***	***0.00***	***77,659,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**14,980,000.00**	**94,235,000.00**	**94,235,000.00**	**0.00**	**77,659,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**14,980,000.00**	**94,235,000.00**	**94,235,000.00**	**0.00**	**77,659,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	90,000,000.00	90,000,000.00	0.00	62,284,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	14,980,000.00	1,185,000.00	1,185,000.00	0.00	5,750,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	550,000.00	550,000.00	0.00	2,500,000.00	0.00	0.00

23010119	PURCHASE OF POWER GENERATING SET	0.00	2,500,000.00	2,500,000.00	0.00	7,125,000.00	0.00	0.00

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECU							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,674,071,831.18***	***10,418,450,000.00***	***8,223,450,000.00***	***4,495,380,031.88***	***6,668,585,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***150,321,574.12***	***533,000,000.00***	***533,000,000.00***	***235,442,726.98***	***264,295,000.00***	***0.00***	***0.00***
2101	**SALARY**	**147,843,574.12**	**503,000,000.00**	**503,000,000.00**	**222,522,757.49**	**244,295,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**147,843,574.12**	**503,000,000.00**	**503,000,000.00**	**222,522,757.49**	**244,295,000.00**	**0.00**	**0.00**
21010101	SALARY	147,843,574.12	503,000,000.00	503,000,000.00	222,522,757.49	244,295,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,478,000.00**	**30,000,000.00**	**30,000,000.00**	**12,919,969.49**	**20,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**2,478,000.00**	**30,000,000.00**	**30,000,000.00**	**12,919,969.49**	**20,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	2,478,000.00	30,000,000.00	30,000,000.00	12,919,969.49	20,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***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***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**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**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,475,000.00**	**380,000,000.00**	**380,000,000.00**	**12,580,900.00**	**120,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,475,000.00	80,000,000.00	80,000,000.00	0.00	50,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	12,580,900.00	20,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	250,000,000.00	250,000,000.00	0.00	50,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**345,000.00**	**26,000,000.00**	**26,000,000.00**	**19,048,000.00**	**20,570,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	345,000.00	1,000,000.00	1,000,000.00	0.00	570,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	25,000,000.00	25,000,000.00	19,048,000.00	20,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,080,000.00**	**5,000,000.00**	**5,000,000.00**	**2,440,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,080,000.00	5,000,000.00	5,000,000.00	2,440,000.00	2,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,508,175.00**	**6,200,000.00**	**6,200,000.00**	**320,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,508,175.00	4,200,000.00	4,200,000.00	320,000.00	2,000,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**313,882.76**	**1,500,000.00**	**1,500,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	313,882.76	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**800,000.00**	**5,100,000,000.00**	**4,100,000,000.00**	**3,810,542,667.76**	**3,500,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	100,000,000.00	100,000,000.00	10,420,000.00	0.00	0.00	0.00
22020604	SECURITY VOTE	800,000.00	5,000,000,000.00	4,000,000,000.00	3,800,122,667.76	3,500,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**51,541.60**	**105,000,000.00**	**105,000,000.00**	**5,765,704.00**	**12,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	25,770.80	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	25,770.80	100,000,000.00	100,000,000.00	5,765,704.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**700,000.00**	**250,000.00**	**250,000.00**	**28,492.32**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	700,000.00	250,000.00	250,000.00	28,492.32	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,061,026,422.00**	**656,500,000.00**	**221,500,000.00**	**34,907,000.00**	**346,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	5,700,000.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	36,825.00	100,000,000.00	100,000,000.00	15,000,000.00	35,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	100,000,000.00	100,000,000.00	0.00	30,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,055,239,597.00	155,000,000.00	20,000,000.00	19,907,000.00	80,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	300,000,000.00	0.00	0.00	200,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***1,455,450,235.70***	***3,605,000,000.00***	***2,845,000,000.00***	***374,304,540.82***	***2,400,620,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,123,265,424.45**	**1,353,500,000.00**	**1,488,500,000.00**	**238,365,608.32**	**993,620,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,123,265,424.45**	**1,353,500,000.00**	**1,488,500,000.00**	**238,365,608.32**	**993,620,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	11,658,700.00	1,000,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00	0.00
23010106	PURCHASE OF VANS	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	33,629,000.00	0.00	135,000,000.00	230,541,608.32	200,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,445,000.00	30,000,000.00	30,000,000.00	7,824,000.00	20,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	84,422,530.70	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	4,500,000.00	1,000,000.00	1,000,000.00	0.00	820,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	957,616,822.50	500,000.00	500,000.00	0.00	300,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	19,005,371.25	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,988,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**224,824,650.00**	**1,849,500,000.00**	**849,500,000.00**	**79,271,960.00**	**1,091,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**224,824,650.00**	**1,849,500,000.00**	**849,500,000.00**	**79,271,960.00**	**1,091,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	224,824,650.00	500,000,000.00	500,000,000.00	79,271,960.00	90,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,348,940,000.00	348,940,000.00	0.00	1,000,000,000.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	0.00	560,000.00	560,000.00	0.00	1,000,000.00	0.00	0.00

2303	**REHABILITATION / REPAIRS**	**92,360,161.25**	**170,000,000.00**	**170,000,000.00**	**7,221,143.50**	**95,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**92,360,161.25**	**170,000,000.00**	**170,000,000.00**	**7,221,143.50**	**95,000,000.00**	**0.00**	**0.00**
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIC	450,000.00	150,000,000.00	150,000,000.00	7,021,000.00	75,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	91,910,161.25	20,000,000.00	20,000,000.00	200,143.50	20,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**15,000,000.00**	**232,000,000.00**	**337,000,000.00**	**49,445,829.00**	**221,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**15,000,000.00**	**232,000,000.00**	**337,000,000.00**	**49,445,829.00**	**221,000,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	15,000,000.00	200,000,000.00	200,000,000.00	48,545,829.00	200,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	30,000,000.00	135,000,000.00	900,000.00	20,000,000.00	0.00	0.00

012300400100	**BORNO RADIO TELEVISION CORPORATION (BRTV)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***274,729,412.89***	***5,022,000,000.00***	***4,022,000,000.00***	***335,457,817.37***	***4,965,317,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***228,935,626.91***	***459,000,000.00***	***459,000,000.00***	***324,836,997.51***	***402,317,000.00***	***0.00***	***0.00***
2101	**SALARY**	**220,336,465.66**	**450,000,000.00**	**450,000,000.00**	**320,181,997.51**	**393,362,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**220,336,465.66**	**450,000,000.00**	**450,000,000.00**	**320,181,997.51**	**393,362,000.00**	**0.00**	**0.00**
21010101	SALARY	220,336,465.66	450,000,000.00	450,000,000.00	320,181,997.51	393,362,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**8,599,161.25**	**9,000,000.00**	**9,000,000.00**	**4,655,000.00**	**8,955,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**8,599,161.25**	**9,000,000.00**	**9,000,000.00**	**4,655,000.00**	**8,955,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	8,599,161.25	9,000,000.00	9,000,000.00	4,655,000.00	8,955,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***37,309,285.98***	***163,000,000.00***	***163,000,000.00***	***10,620,819.86***	***163,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**37,309,285.98**	**163,000,000.00**	**163,000,000.00**	**10,620,819.86**	**163,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,909,000.00**	**13,000,000.00**	**13,000,000.00**	**656,000.00**	**13,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,909,000.00	13,000,000.00	13,000,000.00	656,000.00	13,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**348,000.00**	**8,000,000.00**	**8,000,000.00**	**133,000.00**	**8,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	348,000.00	8,000,000.00	8,000,000.00	133,000.00	8,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,033,300.00**	**20,980,000.00**	**20,980,000.00**	**1,217,200.00**	**20,980,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,298,000.00	13,980,000.00	13,980,000.00	1,217,200.00	13,980,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	6,735,300.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**995,300.00**	**18,000,000.00**	**18,000,000.00**	**3,432,000.00**	**18,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	995,300.00	18,000,000.00	18,000,000.00	3,432,000.00	18,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**13,000,000.00**	**13,000,000.00**	**1,000,161.25**	**13,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	13,000,000.00	13,000,000.00	1,000,161.25	13,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,798,100.00**	**80,000,000.00**	**80,000,000.00**	**2,653,900.00**	**80,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	15,798,100.00	6,000,000.00	6,000,000.00	1,929,000.00	6,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	74,000,000.00	74,000,000.00	724,900.00	74,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**16,985.98**	**20,000.00**	**20,000.00**	**3,558.61**	**20,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,985.98	20,000.00	20,000.00	3,558.61	20,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,208,600.00**	**10,000,000.00**	**10,000,000.00**	**1,525,000.00**	**10,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	3,208,600.00	10,000,000.00	10,000,000.00	1,525,000.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***8,484,500.00***	***4,400,000,000.00***	***3,400,000,000.00***	***0.00***	***4,400,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**8,484,500.00**	**4,400,000,000.00**	**3,400,000,000.00**	**0.00**	**4,400,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**8,484,500.00**	**4,400,000,000.00**	**3,400,000,000.00**	**0.00**	**4,400,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	8,484,500.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	4,000,000,000.00	3,000,000,000.00	0.00	4,000,000,000.00	0.00	0.00

012305700100	**BORNO STATE COUNCIL FOR ARTS AND CULTURE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***5,807,435.21***	***328,100,000.00***	***328,100,000.00***	***467,177.67***	***311,000,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***357,435.21***	***6,000,000.00***	***6,000,000.00***	***467,177.67***	***6,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**357,435.21**	**6,000,000.00**	**6,000,000.00**	**467,177.67**	**6,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**5,400,000.00**	**5,400,000.00**	**59,000.00**	**5,400,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,400,000.00	5,400,000.00	59,000.00	5,400,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**114,500.00**	**50,000.00**	**50,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	114,500.00	50,000.00	50,000.00	20,000.00	0.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**188,500.00**	**265,000.00**	**265,000.00**	**217,000.00**	**200,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,000.00	200,000.00	200,000.00	152,000.00	200,000.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	85,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	71,500.00	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**47,000.00**	**120,000.00**	**120,000.00**	**108,000.00**	**185,000.00**	**0.00**	**0.00**

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	47,000.00	120,000.00	120,000.00	108,000.00	185,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,435.21**	**150,000.00**	**150,000.00**	**60,000.00**	**200,000.00**	**0.00**	**0.00**
22020803	PLANT / GENERATOR FUEL COST	7,435.21	150,000.00	150,000.00	60,000.00	200,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**15,000.00**	**15,000.00**	**3,177.67**	**15,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	15,000.00	15,000.00	3,177.67	15,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***5,450,000.00***	***322,100,000.00***	***322,100,000.00***	***0.00***	***305,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**5,450,000.00**	**13,100,000.00**	**13,100,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,450,000.00**	**13,100,000.00**	**13,100,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	600,000.00	600,000.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,450,000.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**28,000,000.00**	**28,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**28,000,000.00**	**28,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**28,000,000.00**	**28,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**28,000,000.00**	**28,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**253,000,000.00**	**253,000,000.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**253,000,000.00**	**253,000,000.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	250,000,000.00	250,000,000.00	0.00	100,000,000.00	0.00	0.00

012500100100	**BORNO STATE HEAD OF SERVICE (HOS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***426,442,349.08***	***2,388,471,000.00***	***2,388,471,000.00***	***602,367,385.32***	***3,149,513,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***203,942,570.41***	***1,147,235,000.00***	***1,147,235,000.00***	***266,534,437.57***	***710,495,000.00***	***0.00***	***0.00***
2101	**SALARY**	**73,614,570.41**	**156,718,000.00**	**156,718,000.00**	**133,919,807.23**	**303,220,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**73,614,570.41**	**156,718,000.00**	**156,718,000.00**	**133,919,807.23**	**303,220,000.00**	**0.00**	**0.00**
21010101	SALARY	73,614,570.41	156,718,000.00	156,718,000.00	133,919,807.23	303,220,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**130,328,000.00**	**990,517,000.00**	**990,517,000.00**	**132,614,630.34**	**407,275,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**130,328,000.00**	**990,517,000.00**	**990,517,000.00**	**132,614,630.34**	**407,275,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	57,250,000.00	651,747,000.00	651,747,000.00	83,771,250.00	100,000,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	73,078,000.00	338,770,000.00	338,770,000.00	48,843,380.34	307,275,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***222,499,778.67***	***1,131,236,000.00***	***1,131,236,000.00***	***335,832,947.75***	***2,339,018,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**222,499,778.67**	**1,131,236,000.00**	**1,131,236,000.00**	**335,832,947.75**	**2,339,018,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,494,000.00**	**88,151,000.00**	**88,151,000.00**	**21,500,000.00**	**1,000,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,590,000.00	7,717,000.00	7,717,000.00	2,215,000.00	500,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,904,000.00	50,512,000.00	50,512,000.00	15,550,000.00	200,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	7,717,000.00	7,717,000.00	3,735,000.00	200,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	22,205,000.00	22,205,000.00	0.00	100,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**932,000.00**	**932,000.00**	**0.00**	**900,000.00**	**0.00**	**0.00**
22020202	TELEPHONE CHARGES	0.00	326,000.00	326,000.00	0.00	300,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	606,000.00	606,000.00	0.00	600,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,930,000.00**	**21,546,000.00**	**21,546,000.00**	**1,261,800.00**	**105,716,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,490,000.00	13,830,000.00	13,830,000.00	1,061,800.00	100,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	440,000.00	3,858,000.00	3,858,000.00	0.00	2,858,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,858,000.00	3,858,000.00	200,000.00	2,858,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**88,146,395.00**	**727,946,000.00**	**727,946,000.00**	**139,480,400.00**	**727,946,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	88,146,395.00	727,946,000.00	727,946,000.00	139,480,400.00	727,946,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**2,258,000.00**	**2,258,000.00**	**430,000.00**	**2,258,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,707,000.00	1,707,000.00	430,000.00	1,707,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	551,000.00	551,000.00	0.00	551,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**71,100,000.00**	**82,950,000.00**	**82,950,000.00**	**4,233,000.00**	**59,253,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	71,100,000.00	73,697,000.00	73,697,000.00	4,233,000.00	50,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	2,638,000.00	2,638,000.00	0.00	2,638,000.00	0.00	0.00
22020708	MEDICAL CONSULTING	0.00	6,615,000.00	6,615,000.00	0.00	6,615,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,480,000.00**	**2,908,000.00**	**2,908,000.00**	**2,191,250.00**	**2,908,000.00**	**0.00**	**0.00**

22020801	MOTOR VEHICLE FUEL COST	0.00	551,000.00	551,000.00	373,750.00	551,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	779,000.00	779,000.00	580,000.00	779,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,480,000.00	1,578,000.00	1,578,000.00	1,237,500.00	1,578,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**7,383.67**	**300,000.00**	**300,000.00**	**17,997.75**	**300,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,383.67	300,000.00	300,000.00	17,997.75	300,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**44,342,000.00**	**204,245,000.00**	**204,245,000.00**	**166,718,500.00**	**409,737,000.00**	**0.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,785,000.00	5,785,000.00	0.00	5,785,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,205,000.00	2,205,000.00	0.00	2,205,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	220,000.00	220,000.00	0.00	220,000.00	0.00	0.00
22021007	WELFARE PACKAGES	19,342,000.00	168,269,000.00	168,269,000.00	166,718,500.00	373,761,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,422,000.00	2,422,000.00	0.00	2,422,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	25,000,000.00	25,344,000.00	25,344,000.00	0.00	25,344,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***110,000,000.00***	***110,000,000.00***	***0.00***	***100,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**85,000,000.00**	**85,000,000.00**	**0.00**	**90,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**85,000,000.00**	**85,000,000.00**	**0.00**	**90,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	0.00

012500500100	**BORNO STATE ESTABLISHMENT AND SERVICE MAT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***5,289,191.41***	***20,000,000.00***	***20,000,000.00***	***195,721,506.84***	***1,053,063,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***5,289,191.41***	***20,000,000.00***	***20,000,000.00***	***195,721,506.84***	***1,053,063,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**5,289,191.41**	**20,000,000.00**	**20,000,000.00**	**195,721,506.84**	**1,053,063,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**1,499,000.00**	**1,499,000.00**	**180,250,900.00**	**1,499,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,499,000.00	1,499,000.00	180,250,900.00	1,499,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**75,000.00**	**1,550,000.00**	**1,550,000.00**	**1,268,500.00**	**1,550,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	75,000.00	1,550,000.00	1,550,000.00	1,268,500.00	1,550,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,032,000.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**500,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	1,032,000.00	1,500,000.00	1,500,000.00	1,500,000.00	500,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,191.41**	**14,000.00**	**14,000.00**	**5,106.84**	**14,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,191.41	14,000.00	14,000.00	5,106.84	14,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,181,000.00**	**15,437,000.00**	**15,437,000.00**	**12,697,000.00**	**550,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	186,000.00	1,350,000.00	1,350,000.00	0.00	50,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	3,995,000.00	14,087,000.00	14,087,000.00	12,697,000.00	500,000,000.00	0.00	0.00

014000100100	**BORNO STATE OFFICE OF THE STATE AUDITOR GEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***146,081,449.82***	***321,000,000.00***	***321,000,000.00***	***177,758,014.09***	***391,028,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***104,646,258.01***	***134,000,000.00***	***134,000,000.00***	***131,842,497.86***	***152,028,000.00***	***0.00***	***0.00***
2101	**SALARY**	**104,646,258.01**	**134,000,000.00**	**134,000,000.00**	**131,842,497.86**	**152,028,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**104,646,258.01**	**134,000,000.00**	**134,000,000.00**	**131,842,497.86**	**152,028,000.00**	**0.00**	**0.00**
21010101	SALARY	104,646,258.01	134,000,000.00	134,000,000.00	131,842,497.86	146,351,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	5,677,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***31,460,191.81***	***100,000,000.00***	***100,000,000.00***	***34,165,516.23***	***100,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**31,460,191.81**	**100,000,000.00**	**100,000,000.00**	**34,165,516.23**	**100,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,356,000.00**	**14,276,000.00**	**14,276,000.00**	**2,789,250.00**	**14,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,286,000.00	3,276,000.00	3,276,000.00	2,789,250.00	3,500,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,070,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,250,000.00**	**1,250,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**
22020202	TELEPHONE CHARGES	0.00	350,000.00	350,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	400,000.00	400,000.00	0.00	300,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,561,700.00**	**13,150,000.00**	**13,150,000.00**	**12,157,800.00**	**13,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	162,000.00	3,000,000.00	3,000,000.00	2,157,800.00	3,000,000.00	0.00	0.00

22020302	BOOKS	1,399,700.00	70,000.00	70,000.00	0.00	0.00	0.00	0.00
22020303	NEWSPAPERS	0.00	70,000.00	70,000.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,627,500.00**	**11,394,000.00**	**11,394,000.00**	**5,704,200.00**	**14,215,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	100,000.00	5,000,000.00	5,000,000.00	1,178,900.00	5,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	955,000.00	2,247,000.00	2,247,000.00	2,138,200.00	3,500,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,138,000.00	2,247,000.00	2,247,000.00	1,614,600.00	3,500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	434,500.00	900,000.00	900,000.00	425,500.00	1,215,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	347,000.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**13,401,600.00**	**25,000,000.00**	**25,000,000.00**	**1,152,000.00**	**25,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	151,600.00	20,000,000.00	20,000,000.00	1,152,000.00	20,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	13,250,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,497,000.00**	**3,260,000.00**	**3,260,000.00**	**1,750,500.00**	**3,260,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,247,000.00	2,695,000.00	2,695,000.00	1,365,000.00	2,695,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	250,000.00	565,000.00	565,000.00	385,500.00	565,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**28,000.00**	**225,000.00**	**225,000.00**	**21,666.23**	**225,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	28,000.00	225,000.00	225,000.00	21,666.23	225,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,988,391.81**	**26,445,000.00**	**26,445,000.00**	**10,590,100.00**	**23,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	4,938.81	2,000,000.00	2,000,000.00	1,140,000.00	2,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	650,000.00	5,000,000.00	5,000,000.00	932,500.00	3,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	315,000.00	315,000.00	320,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	880,000.00	3,000,000.00	3,000,000.00	2,254,100.00	3,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,007,453.00	130,000.00	130,000.00	0.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	8,000,000.00	8,000,000.00	5,943,500.00	10,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,446,000.00	8,000,000.00	8,000,000.00	0.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***9,975,000.00***	***87,000,000.00***	***87,000,000.00***	***11,750,000.00***	***139,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**9,975,000.00**	**35,000,000.00**	**35,000,000.00**	**11,750,000.00**	**39,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**9,975,000.00**	**35,000,000.00**	**35,000,000.00**	**11,750,000.00**	**39,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,715,000.00	5,000,000.00	5,000,000.00	4,430,000.00	5,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	3,960,000.00	5,100,000.00	5,100,000.00	4,310,000.00	2,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	450,000.00	1,300,000.00	1,300,000.00	1,250,000.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,850,000.00	2,000,000.00	2,000,000.00	1,760,000.00	1,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	1,600,000.00	1,600,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**52,000,000.00**	**52,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**52,000,000.00**	**52,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	52,000,000.00	52,000,000.00	0.00	100,000,000.00	0.00	0.00

014000200100	**BORNO STATE OFFICE OF THE LOCAL GOVERNMEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***143,610,666.81***	***527,495,000.00***	***527,495,000.00***	***329,391,160.42***	***745,500,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***43,296,620.00***	***105,000,000.00***	***105,000,000.00***	***75,971,212.00***	***82,036,000.00***	***0.00***	***0.00***
2101	**SALARY**	**35,525,270.00**	**70,000,000.00**	**70,000,000.00**	**40,971,212.00**	**5,677,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**35,525,270.00**	**70,000,000.00**	**70,000,000.00**	**40,971,212.00**	**5,677,000.00**	**0.00**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	35,525,270.00	70,000,000.00	70,000,000.00	40,971,212.00	5,677,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**7,771,350.00**	**35,000,000.00**	**35,000,000.00**	**35,000,000.00**	**76,359,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**7,771,350.00**	**35,000,000.00**	**35,000,000.00**	**35,000,000.00**	**76,359,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	7,771,350.00	35,000,000.00	35,000,000.00	35,000,000.00	76,359,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***100,314,046.81***	***311,245,000.00***	***311,245,000.00***	***166,849,948.42***	***392,750,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**100,314,046.81**	**311,245,000.00**	**311,245,000.00**	**166,849,948.42**	**392,750,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,317,000.00**	**69,800,000.00**	**69,800,000.00**	**13,970,300.00**	**68,740,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,210,000.00	17,000,000.00	17,000,000.00	1,856,300.00	18,740,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,107,000.00	52,800,000.00	52,800,000.00	12,114,000.00	50,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**700,000.00**	**1,350,000.00**	**1,350,000.00**	**1,293,285.00**	**19,400,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	700,000.00	1,300,000.00	1,300,000.00	1,293,285.00	17,900,000.00	0.00	0.00
22020205	WATER RATES	0.00	50,000.00	50,000.00	0.00	1,500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,844,000.00**	**29,000,000.00**	**29,000,000.00**	**25,692,000.00**	**36,160,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	299,000.00	8,000,000.00	8,000,000.00	5,326,000.00	9,000,000.00	0.00	0.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	7,545,000.00	20,000,000.00	20,000,000.00	20,000,000.00	24,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,000,000.00	1,000,000.00	366,000.00	3,160,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,791,000.00**	**30,150,000.00**	**30,150,000.00**	**9,435,000.00**	**25,710,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,770,000.00	20,000,000.00	20,000,000.00	5,796,000.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,150,000.00	2,150,000.00	0.00	3,010,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,690,000.00	6,500,000.00	6,500,000.00	3,035,000.00	9,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	331,000.00	1,500,000.00	1,500,000.00	604,000.00	3,700,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**23,024,946.25**	**35,000,000.00**	**35,000,000.00**	**25,693,978.00**	**31,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	23,024,946.25	35,000,000.00	35,000,000.00	25,693,978.00	31,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**503,880.52**	**5,600,000.00**	**5,600,000.00**	**0.00**	**10,600,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	503,880.52	5,600,000.00	5,600,000.00	0.00	10,600,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**30,780,000.00**	**40,000,000.00**	**40,000,000.00**	**20,385,000.00**	**60,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	30,780,000.00	40,000,000.00	40,000,000.00	20,385,000.00	60,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**11,197,950.00**	**28,800,000.00**	**28,800,000.00**	**18,058,000.00**	**27,800,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,972,950.00	10,000,000.00	10,000,000.00	3,930,000.00	3,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	9,225,000.00	18,800,000.00	18,800,000.00	14,128,000.00	24,800,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,970.04**	**45,000.00**	**45,000.00**	**17,385.42**	**40,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,970.04	45,000.00	45,000.00	17,385.42	40,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,152,300.00**	**71,500,000.00**	**71,500,000.00**	**52,305,000.00**	**113,300,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	545,000.00	3,000,000.00	3,000,000.00	262,500.00	10,600,000.00	0.00	0.00
22021007	WELFARE PACKAGES	11,881,200.00	28,000,000.00	28,000,000.00	18,792,500.00	33,600,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	626,100.00	5,500,000.00	5,500,000.00	0.00	5,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	6,100,000.00	35,000,000.00	35,000,000.00	33,250,000.00	64,100,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***111,250,000.00***	***111,250,000.00***	***86,570,000.00***	***270,714,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**63,250,000.00**	**63,250,000.00**	**50,720,000.00**	**192,041,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**63,250,000.00**	**63,250,000.00**	**50,720,000.00**	**192,041,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	18,200,000.00	30,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	35,000,000.00	35,000,000.00	31,520,000.00	7,150,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,000,000.00	7,000,000.00	1,000,000.00	27,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	2,365,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00	500,000.00	0.00	2,500,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	250,000.00	250,000.00	0.00	2,500,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	120,026,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**45,000,000.00**	**45,000,000.00**	**35,850,000.00**	**63,673,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**45,000,000.00**	**45,000,000.00**	**35,850,000.00**	**63,673,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	40,000,000.00	40,000,000.00	35,850,000.00	53,673,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00	0.00

014000300100	**BORNO STATE AUDIT SERVICE COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***15,400,000.00***	***66,700,000.00***	***13,495,771.95***	***78,218,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***2,000,000.00***	***2,000,000.00***	***745,000.00***	***21,668,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**19,668,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**19,668,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	19,668,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**2,000,000.00**	**2,000,000.00**	**745,000.00**	**2,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**2,000,000.00**	**2,000,000.00**	**745,000.00**	**2,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	2,000,000.00	2,000,000.00	745,000.00	2,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***10,000,000.00***	***48,300,000.00***	***12,750,771.95***	***46,550,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**10,000,000.00**	**48,300,000.00**	**12,750,771.95**	**46,550,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**1,000,000.00**	**2,500,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	2,500,000.00	0.00	5,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**900,000.00**	**1,900,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	400,000.00	400,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**1,620,000.00**	**8,620,000.00**	**5,150,000.00**	**6,600,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	8,000,000.00	5,150,000.00	4,500,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	60,000.00	60,000.00	0.00	50,000.00	0.00	0.00

22020304	MAGAZINES & PERIODICALS	0.00	60,000.00	60,000.00	0.00	50,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,280,000.00**	**4,780,000.00**	**0.00**	**7,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	500,000.00	2,500,000.00	0.00	4,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	580,000.00	580,000.00	0.00	1,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,500,000.00	0.00	2,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**1,500,000.00**	**7,000,000.00**	**6,000,000.00**	**7,500,000.00**	**0.00**	**0.00**
22020602	OFFICE RENT	0.00	1,000,000.00	6,500,000.00	6,000,000.00	7,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**700,000.00**	**3,400,000.00**	**400,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	2,000,000.00	0.00	1,500,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	200,000.00	1,400,000.00	400,000.00	1,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**50,000.00**	**150,000.00**	**771.95**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	150,000.00	771.95	50,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**1,950,000.00**	**19,950,000.00**	**1,200,000.00**	**14,900,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	650,000.00	650,000.00	0.00	1,500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	350,000.00	15,350,000.00	1,200,000.00	5,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	200,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	400,000.00	400,000.00	0.00	3,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	150,000.00	150,000.00	0.00	200,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000.00	3,100,000.00	0.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***16,400,000.00***	***0.00***	***10,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**3,400,000.00**	**16,400,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**3,400,000.00**	**16,400,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	13,000,000.00	0.00	3,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,900,000.00	500,000.00	0.00	2,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	1,900,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00	1,000,000.00	0.00	2,500,000.00	0.00	0.00

014700100100	**BORNO STATE CIVIL SERVICE COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***25,191,883.06***	***122,000,000.00***	***122,000,000.00***	***22,258,011.78***	***168,235,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***25,191,883.06***	***72,000,000.00***	***72,000,000.00***	***21,630,853.00***	***62,534,000.00***	***0.00***	***0.00***
2101	**SALARY**	**25,191,883.06**	**70,000,000.00**	**70,000,000.00**	**21,225,853.00**	**53,654,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**25,191,883.06**	**70,000,000.00**	**70,000,000.00**	**21,225,853.00**	**53,654,000.00**	**0.00**	**0.00**
21010101	SALARY	25,191,883.06	70,000,000.00	70,000,000.00	21,225,853.00	26,855,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	26,799,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**2,000,000.00**	**2,000,000.00**	**405,000.00**	**8,880,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**2,000,000.00**	**2,000,000.00**	**405,000.00**	**8,880,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	2,000,000.00	2,000,000.00	405,000.00	8,880,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***40,000,000.00***	***40,000,000.00***	***627,158.78***	***80,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**40,000,000.00**	**40,000,000.00**	**627,158.78**	**80,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**5,512,000.00**	**5,512,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,512,000.00	5,512,000.00	0.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,703,000.00**	**1,703,000.00**	**46,700.00**	**160,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,703,000.00	1,703,000.00	46,700.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	160,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**284,900.00**	**30,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	3,000,000.00	284,900.00	30,000,000.00	0.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**1,655,000.00**	**1,655,000.00**	**30,000.00**	**400,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,655,000.00	1,655,000.00	30,000.00	200,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**7,740,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	7,740,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**800,000.00**	**800,000.00**	**34,000.00**	**1,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	800,000.00	800,000.00	34,000.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	50,000.00	200,000.00	0.00	0.00

220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**25,780,000.00**	**25,780,000.00**	**181,558.78**	**15,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	3,653,000.00	3,653,000.00	181,558.78	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	22,127,000.00	22,127,000.00	0.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***10,000,000.00***	***10,000,000.00***	***0.00***	***25,701,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**22,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**22,500,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**3,201,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**3,201,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	3,201,000.00	0.00	0.00

014800100100	**BORNO STATE INDEPENDENT ELECTORAL COMMIS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***208,766,790.58***	***798,511,000.00***	***798,511,000.00***	***48,149,248.85***	***813,022,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,921,252.25***	***22,708,000.00***	***22,708,000.00***	***2,366,946.25***	***57,257,000.00***	***0.00***	***0.00***
2101	**SALARY**	**1,095,252.25**	**7,708,000.00**	**7,708,000.00**	**1,071,000.00**	**37,257,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,095,252.25**	**7,708,000.00**	**7,708,000.00**	**1,071,000.00**	**37,257,000.00**	**0.00**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,095,252.25	7,708,000.00	7,708,000.00	1,071,000.00	37,257,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**826,000.00**	**15,000,000.00**	**15,000,000.00**	**1,295,946.25**	**20,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**826,000.00**	**15,000,000.00**	**15,000,000.00**	**1,295,946.25**	**20,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	826,000.00	15,000,000.00	15,000,000.00	1,295,946.25	20,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***205,142,538.33***	***535,803,000.00***	***535,803,000.00***	***44,782,302.60***	***516,765,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**205,142,538.33**	**535,803,000.00**	**535,803,000.00**	**44,782,302.60**	**516,765,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,513,000.00**	**125,360,000.00**	**125,360,000.00**	**11,231,000.00**	**126,545,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	30,390,000.00	30,390,000.00	1,400,000.00	30,575,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	24,000,000.00	24,000,000.00	9,831,000.00	25,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	35,250,000.00	35,250,000.00	0.00	35,250,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,513,000.00	35,720,000.00	35,720,000.00	0.00	35,720,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**10,250,000.00**	**10,250,000.00**	**50,000.00**	**10,250,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	10,250,000.00	10,250,000.00	50,000.00	10,250,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**43,000.00**	**64,290,000.00**	**64,290,000.00**	**13,593,000.00**	**64,290,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	10,290,000.00	10,290,000.00	493,000.00	10,290,000.00	0.00	0.00
22020302	BOOKS	43,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	30,000,000.00	30,000,000.00	13,100,000.00	30,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,944,318.33**	**92,440,000.00**	**92,440,000.00**	**918,000.00**	**82,940,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	20,720,000.00	20,720,000.00	193,000.00	20,720,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,869,000.00	10,720,000.00	10,720,000.00	30,000.00	10,720,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,243,450.00	20,390,000.00	20,390,000.00	206,000.00	20,390,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	20,720,000.00	20,720,000.00	296,000.00	20,720,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,820,000.00	10,390,000.00	10,390,000.00	0.00	10,390,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	11,868.33	9,500,000.00	9,500,000.00	193,000.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**2,165,000.00**	**50,720,000.00**	**50,720,000.00**	**0.00**	**50,720,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	2,165,000.00	15,720,000.00	15,720,000.00	0.00	15,720,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,564,220.00**	**36,970,000.00**	**36,970,000.00**	**1,700,000.00**	**36,970,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	1,314,220.00	8,250,000.00	8,250,000.00	955,000.00	8,250,000.00	0.00	0.00
22020602	OFFICE RENT	250,000.00	23,000,000.00	23,000,000.00	180,000.00	23,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,720,000.00	5,720,000.00	565,000.00	5,720,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**188,913,000.00**	**17,000,000.00**	**17,000,000.00**	**0.00**	**17,000,000.00**	**0.00**	**0.00**

22020702	INFORMATION TECHNOLOGY CONSULTING	188,913,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**31,503,000.00**	**31,503,000.00**	**7,906,000.00**	**20,780,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,390,000.00	10,390,000.00	2,171,000.00	10,390,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	10,723,000.00	10,723,000.00	2,105,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,390,000.00	10,390,000.00	3,630,000.00	10,390,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**10,302.60**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000,000.00	1,000,000.00	10,302.60	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**106,270,000.00**	**106,270,000.00**	**9,374,000.00**	**106,270,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	5,630,000.00	5,630,000.00	674,000.00	5,630,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	30,000,000.00	30,000,000.00	200,000.00	30,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	8,250,000.00	8,250,000.00	0.00	8,250,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	6,000,000.00	6,000,000.00	2,000,000.00	6,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	40,000,000.00	40,000,000.00	6,500,000.00	40,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	6,390,000.00	6,390,000.00	0.00	6,390,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***1,703,000.00***	***240,000,000.00***	***240,000,000.00***	***1,000,000.00***	***239,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,703,000.00**	**180,000,000.00**	**180,000,000.00**	**1,000,000.00**	**59,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,703,000.00**	**180,000,000.00**	**180,000,000.00**	**1,000,000.00**	**59,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	0.00	22,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,703,000.00	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**165,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**165,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	150,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00

014900100100	**BORNO STATE LOCAL GOVERNMENT SERVICE COM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***14,171,330.51***	***481,600,000.00***	***481,600,000.00***	***426,873,016.99***	***955,240,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,489,000.00***	***80,000,000.00***	***80,000,000.00***	***80,000,000.00***	***87,439,000.00***	***0.00***	***0.00***
2101	**SALARY**	**1,489,000.00**	**0.00**	**0.00**	**0.00**	**27,439,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,489,000.00**	**0.00**	**0.00**	**0.00**	**27,439,000.00**	**0.00**	**0.00**
21010101	SALARY	1,489,000.00	0.00	0.00	0.00	640,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	26,799,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**80,000,000.00**	**80,000,000.00**	**80,000,000.00**	**60,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**80,000,000.00**	**80,000,000.00**	**80,000,000.00**	**60,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	80,000,000.00	80,000,000.00	80,000,000.00	60,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***11,532,330.51***	***356,600,000.00***	***356,600,000.00***	***340,532,216.99***	***587,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**11,532,330.51**	**356,600,000.00**	**356,600,000.00**	**340,532,216.99**	**587,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**25,000,000.00**	**25,000,000.00**	**25,000,000.00**	**30,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**1,018,000.00**	**7,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	600,000.00	2,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	4,000,000.00	4,000,000.00	418,000.00	5,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,740,100.00**	**27,500,000.00**	**27,500,000.00**	**25,795,500.00**	**30,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,740,100.00	17,500,000.00	17,500,000.00	16,598,000.00	20,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	10,000,000.00	10,000,000.00	9,197,500.00	10,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**380,000.00**	**25,000,000.00**	**25,000,000.00**	**18,245,900.00**	**70,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	3,000,000.00	3,000,000.00	1,673,500.00	5,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	380,000.00	15,000,000.00	15,000,000.00	12,432,600.00	5,000,000.00	0.00	0.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	5,000,000.00	5,000,000.00	4,139,800.00	52,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,480.51**	**210,000,000.00**	**205,000,000.00**	**205,000,000.00**	**350,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	1,480.51	210,000,000.00	205,000,000.00	205,000,000.00	350,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**15,000,000.00**	**25,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	7,000,000.00	7,000,000.00	7,000,000.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	8,000,000.00	8,000,000.00	8,000,000.00	15,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**8,240,000.00**	**100,000.00**	**100,000.00**	**20,905.99**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,240,000.00	100,000.00	100,000.00	20,905.99	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,170,750.00**	**49,000,000.00**	**54,000,000.00**	**50,451,911.00**	**74,400,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	1,328,000.00	5,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	30,000,000.00	30,000,000.00	30,000,000.00	40,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	3,500,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,000,000.00	10,000,000.00	8,750,000.00	4,900,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	11,000,000.00	11,000,000.00	10,373,911.00	20,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,120,750.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***1,150,000.00***	***45,000,000.00***	***45,000,000.00***	***6,340,800.00***	***280,701,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,150,000.00**	**25,000,000.00**	**25,000,000.00**	**4,174,000.00**	**107,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,150,000.00**	**25,000,000.00**	**25,000,000.00**	**4,174,000.00**	**107,500,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00	3,500,000.00	1,944,000.00	20,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	1,150,000.00	5,000,000.00	5,000,000.00	880,000.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	500,000.00	500,000.00	350,000.00	500,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	10,000,000.00	0.00	80,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**20,000,000.00**	**20,000,000.00**	**2,166,800.00**	**173,201,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**20,000,000.00**	**20,000,000.00**	**2,166,800.00**	**173,201,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	2,166,800.00	173,201,000.00	0.00	0.00

014900200100	**BORNO STATE LOCAL GOVERNMENT STAFF PENSIO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***10,676,650.25***	***155,560,000.00***	***205,560,000.00***	***36,522,988.00***	***2,144,170,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***10,676,500.00***	***79,560,000.00***	***79,560,000.00***	***31,811,334.00***	***1,958,170,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**50,560,000.00**	**50,560,000.00**	**18,452,730.00**	**8,170,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**50,560,000.00**	**50,560,000.00**	**18,452,730.00**	**8,170,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	50,560,000.00	50,560,000.00	18,452,730.00	8,170,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**5,000,000.00**	**5,000,000.00**	**3,720,000.00**	**30,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**5,000,000.00**	**5,000,000.00**	**3,720,000.00**	**30,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	5,000,000.00	5,000,000.00	3,720,000.00	30,000,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**10,676,500.00**	**24,000,000.00**	**24,000,000.00**	**9,638,604.00**	**1,920,000,000.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**10,676,500.00**	**24,000,000.00**	**24,000,000.00**	**9,638,604.00**	**1,920,000,000.00**	**0.00**	**0.00**
21030102	PENSION	10,676,500.00	24,000,000.00	24,000,000.00	9,638,604.00	1,920,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***150.25***	***30,000,000.00***	***30,000,000.00***	***4,711,654.00***	***90,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**150.25**	**30,000,000.00**	**30,000,000.00**	**4,711,654.00**	**90,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**12,819,000.00**	**12,819,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	12,819,000.00	12,819,000.00	0.00	5,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,565,000.00**	**2,615,000.00**	**370,000.00**	**2,445,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	120,000.00	120,000.00	80,000.00	120,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	525,000.00	525,000.00	140,000.00	525,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,020,000.00	1,020,000.00	0.00	520,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	240,000.00	240,000.00	0.00	500,000.00	0.00	0.00
22020205	WATER RATES	0.00	60,000.00	60,000.00	0.00	80,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	100,000.00	150,000.00	150,000.00	200,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,060,000.00**	**2,060,000.00**	**1,020,000.00**	**3,200,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,300,000.00	1,300,000.00	620,000.00	2,200,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	120,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	600,000.00	600,000.00	400,000.00	800,000.00	0.00	0.00

22020309	UNIFORMS & OTHER CLOTHING	0.00	60,000.00	60,000.00	0.00	80,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**2,340,000.00**	**9,900,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	650,000.00	650,000.00	390,000.00	6,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	200,000.00	0.00	500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	200,000.00	200,000.00	50,000.00	700,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	400,000.00	700,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	3,450,000.00	3,450,000.00	1,500,000.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020602	OFFICE RENT	0.00	600,000.00	600,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**9,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	9,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**150.25**	**2,724,000.00**	**2,724,000.00**	**1,654.00**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	150.25	2,724,000.00	2,724,000.00	1,654.00	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**3,232,000.00**	**3,182,000.00**	**980,000.00**	**53,955,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	2,955,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	3,232,000.00	3,182,000.00	980,000.00	30,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***46,000,000.00***	***96,000,000.00***	***0.00***	***96,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**40,250,000.00**	**90,250,000.00**	**0.00**	**90,250,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**40,250,000.00**	**90,250,000.00**	**0.00**	**90,250,000.00**	**0.00**	**0.00**
23010102	PURCHASE OF OFFICE BUILDINGS	0.00	15,500,000.00	15,500,000.00	0.00	60,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,000,000.00	57,000,000.00	0.00	7,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	200,000.00	200,000.00	0.00	1,250,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,550,000.00	1,550,000.00	0.00	2,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	5,000,000.00	0.00	9,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**5,750,000.00**	**5,750,000.00**	**0.00**	**5,750,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**5,750,000.00**	**5,750,000.00**	**0.00**	**5,750,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	0.00

021500100100	**MINISTRY OF AGRICULTURE AND NATURAL RESOU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***2,950,000,000.00***
21	***PERSONNEL COST***	***235,157,759.68***	***265,000,000.00***	***265,000,000.00***	***214,410,244.76***	***161,350,000.00***	***0.00***	***0.00***
2101	**SALARY**	**229,819,105.68**	**250,000,000.00**	**250,000,000.00**	**207,321,244.76**	**146,350,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**229,819,105.68**	**250,000,000.00**	**250,000,000.00**	**207,321,244.76**	**146,350,000.00**	**0.00**	**0.00**
21010101	SALARY	229,819,105.68	250,000,000.00	250,000,000.00	207,321,244.76	146,350,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**5,338,654.00**	**15,000,000.00**	**15,000,000.00**	**7,089,000.00**	**15,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**5,338,654.00**	**15,000,000.00**	**15,000,000.00**	**7,089,000.00**	**15,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	5,338,654.00	15,000,000.00	15,000,000.00	7,089,000.00	15,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***33,904,746.37***	***15,251,500,000.00***	***527,500,000.00***	***163,089,574.21***	***19,447,500,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**33,904,746.37**	**15,251,500,000.00**	**527,500,000.00**	**163,089,574.21**	**19,447,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,288,000.00**	**200,000,000.00**	**200,000,000.00**	**31,605,000.00**	**200,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,288,000.00	100,000,000.00	100,000,000.00	6,300,000.00	100,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	100,000,000.00	100,000,000.00	25,305,000.00	100,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**206,500.00**	**14,731,000,000.00**	**7,000,000.00**	**6,728,500.00**	**18,527,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	206,500.00	7,000,000.00	7,000,000.00	6,728,500.00	7,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	500,000,000.00	0.00	0.00	4,500,000,000.00	0.00	0.00
22020316	FARM INPUTS SUPPLIES	0.00	10,224,000,000.00	0.00	0.00	12,020,000,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	4,000,000,000.00	0.00	0.00	2,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**11,054,600.00**	**12,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00	4,000,000.00	3,267,000.00	4,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	1,787,600.00	2,000,000.00	0.00	0.00

220205	**TRAINING - GENERAL**	**43,746.37**	**21,000,000.00**	**21,000,000.00**	**8,004,600.00**	**21,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	43,746.37	21,000,000.00	21,000,000.00	8,004,600.00	21,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**50,000,000.00**	**60,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	60,000,000.00	60,000,000.00	50,000,000.00	60,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
22020707	AGRICULTURAL CONSULTING	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**183,274.21**	**250,500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	183,274.21	500,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**30,366,500.00**	**224,500,000.00**	**224,500,000.00**	**53,013,600.00**	**274,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	26,366,500.00	2,500,000.00	2,500,000.00	274,000.00	2,500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	100,000,000.00	100,000,000.00	25,949,600.00	100,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	1,550,000.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	120,000,000.00	120,000,000.00	25,240,000.00	120,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***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***	***0.00***	***2,950,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**2,950,000,000.00**	**1,110,000,000.00**	**1,110,000,000.00**	**0.00**	**2,670,000,000.00**	**0.00**	**150,000,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,950,000,000.00**	**1,110,000,000.00**	**1,110,000,000.00**	**0.00**	**2,670,000,000.00**	**0.00**	**150,000,000.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
23010106	PURCHASE OF VANS	950,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	500,000,000.00	50,000,000.00	50,000,000.00	0.00	500,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,500,000,000.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**725,555,550.00**	**1,520,000,000.00**	**4,026,000,000.00**	**243,428,432.00**	**14,718,579,000.00**	**0.00**	**2,500,000,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**725,555,550.00**	**1,520,000,000.00**	**4,026,000,000.00**	**243,428,432.00**	**14,718,579,000.00**	**0.00**	**2,500,000,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	3,000,000,000.00	0.00	50,000,000.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	725,555,550.00	200,000,000.00	10,000,000.00	0.00	200,000,000.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FA	0.00	510,000,000.00	706,000,000.00	235,000,000.00	8,000,000,000.00	0.00	2,500,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	300,000,000.00	210,000,000.00	8,428,432.00	6,268,579,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**811,450,000.00**	**146,000,000.00**	**640,000,000.00**	**0.00**	**5,700,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**811,450,000.00**	**146,000,000.00**	**640,000,000.00**	**0.00**	**5,700,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	40,000,000.00	510,000,000.00	0.00	4,200,000,000.00	0.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FAC	0.00	50,000,000.00	30,000,000.00	0.00	500,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	811,450,000.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	0.00	6,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**950,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**950,000,000.00**	**0.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	0.00	0.00	0.00	800,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**318,135,029.25**	**0.00**	**20,724,000,000.00**	**21,832,355,379.09**	**700,000,000.00**	**0.00**	**300,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**318,135,029.25**	**0.00**	**20,724,000,000.00**	**21,832,355,379.09**	**700,000,000.00**	**0.00**	**300,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	318,135,029.25	0.00	500,000,000.00	415,158,000.00	400,000,000.00	0.00	200,000,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	20,224,000,000.00	21,417,197,379.09	200,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00

021510200100	**BORNO STATE AGRICULTURAL DEVELOPMENT PRO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***56,051,421.29***	***183,985,000.00***	***183,985,000.00***	***60,194,041.85***	***138,174,000.00***	***10,000,000.00***	***0.00***
21	***PERSONNEL COST***	***48,122,590.26***	***53,250,000.00***	***53,250,000.00***	***41,353,567.85***	***31,174,000.00***	***0.00***	***0.00***
2101	**SALARY**	**32,766,926.07**	**53,000,000.00**	**53,000,000.00**	**41,113,567.85**	**31,174,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**32,766,926.07**	**53,000,000.00**	**53,000,000.00**	**41,113,567.85**	**31,174,000.00**	**0.00**	**0.00**
21010101	SALARY	32,766,926.07	53,000,000.00	53,000,000.00	41,113,567.85	31,174,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**15,355,664.19**	**250,000.00**	**250,000.00**	**240,000.00**	**0.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**15,355,664.19**	**250,000.00**	**250,000.00**	**240,000.00**	**0.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	15,355,664.19	250,000.00	250,000.00	240,000.00	0.00	0.00	0.00

22	***OTHER RECURRENT COSTS***	***3,616,383.81***	***33,735,000.00***	***7,735,000.00***	***3,315,474.00***	***7,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**3,616,383.81**	**33,735,000.00**	**7,735,000.00**	**3,315,474.00**	**7,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,148,393.25**	**4,470,000.00**	**4,470,000.00**	**1,109,500.00**	**3,735,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,148,393.25	4,470,000.00	4,470,000.00	1,109,500.00	3,735,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**60,000.00**	**60,000.00**	**0.00**	**60,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**275,000.00**	**26,700,000.00**	**700,000.00**	**435,500.00**	**700,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	275,000.00	700,000.00	700,000.00	435,500.00	700,000.00	0.00	0.00
22020316	FARM INPUTS SUPPLIES	0.00	26,000,000.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**403,800.00**	**990,000.00**	**990,000.00**	**671,000.00**	**990,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	403,800.00	990,000.00	990,000.00	671,000.00	990,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**268,315.00**	**500,000.00**	**500,000.00**	**340,000.00**	**500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	268,315.00	500,000.00	500,000.00	340,000.00	500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**421,533.31**	**800,000.00**	**800,000.00**	**644,000.00**	**800,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	421,533.31	800,000.00	800,000.00	644,000.00	800,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**6,342.25**	**15,000.00**	**15,000.00**	**474.00**	**15,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,342.25	15,000.00	15,000.00	474.00	15,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**93,000.00**	**200,000.00**	**200,000.00**	**115,000.00**	**200,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	93,000.00	200,000.00	200,000.00	115,000.00	200,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***4,312,447.22***	***97,000,000.00***	***123,000,000.00***	***15,525,000.00***	***100,000,000.00***	***10,000,000.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**4,312,447.22**	**51,825,000.00**	**51,825,000.00**	**5,825,000.00**	**49,825,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,312,447.22**	**51,825,000.00**	**51,825,000.00**	**5,825,000.00**	**49,825,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,307,000.00	3,307,000.00	2,345,000.00	3,307,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	4,312,447.22	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	25,547,000.00	25,547,000.00	0.00	23,547,000.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	11,000,000.00	11,000,000.00	3,480,000.00	11,000,000.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	2,050,000.00	2,050,000.00	0.00	2,050,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**30,175,000.00**	**30,175,000.00**	**9,700,000.00**	**30,175,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**30,175,000.00**	**30,175,000.00**	**9,700,000.00**	**30,175,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,175,000.00	30,175,000.00	9,700,000.00	30,175,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**26,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**26,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	26,000,000.00	0.00	10,000,000.00	0.00	0.00

021511000100	**BORNO STATE FERTILIZER COMPANY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***701,260.52***	***1,605,000.00***	***1,605,000.00***	***100.00***	***1,605,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***65,000.00***	***105,000.00***	***105,000.00***	***0.00***	***105,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**65,000.00**	**105,000.00**	**105,000.00**	**0.00**	**105,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**65,000.00**	**105,000.00**	**105,000.00**	**0.00**	**105,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	65,000.00	105,000.00	105,000.00	0.00	105,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***636,260.52***	***1,500,000.00***	***1,500,000.00***	***100.00***	***1,500,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**636,260.52**	**1,500,000.00**	**1,500,000.00**	**100.00**	**1,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**85,000.00**	**205,000.00**	**205,000.00**	**0.00**	**205,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	85,000.00	205,000.00	205,000.00	0.00	205,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**70,000.00**	**210,000.00**	**210,000.00**	**0.00**	**210,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	70,000.00	210,000.00	210,000.00	0.00	210,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**40,000.00**	**250,000.00**	**250,000.00**	**0.00**	**250,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**185,000.00**	**323,000.00**	**323,000.00**	**0.00**	**323,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	185,000.00	323,000.00	323,000.00	0.00	323,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**140,000.00**	**260,000.00**	**260,000.00**	**0.00**	**260,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	140,000.00	260,000.00	260,000.00	0.00	260,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**115,000.00**	**250,000.00**	**250,000.00**	**0.00**	**250,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	115,000.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00

220209	**FINANCIAL CHARGES - GENERAL**	**1,260.52**	**2,000.00**	**2,000.00**	**100.00**	**2,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,260.52	2,000.00	2,000.00	100.00	2,000.00	0.00	0.00

021511100100	**BORNO STATE AGRICULTURAL MECHANIZATION A**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***26,573,782.75***	***1,292,034,000.00***	***292,034,000.00***	***14,060,047.13***	***727,500,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***26,151,750.00***	***27,134,000.00***	***27,134,000.00***	***12,472,203.00***	***2,500,000.00***	***0.00***	***0.00***
2101	**SALARY**	**25,701,750.00**	**25,134,000.00**	**25,134,000.00**	**11,354,703.00**	**0.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**25,701,750.00**	**25,134,000.00**	**25,134,000.00**	**11,354,703.00**	**0.00**	**0.00**	**0.00**
21010101	SALARY	25,701,750.00	25,134,000.00	25,134,000.00	11,354,703.00	0.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**450,000.00**	**2,000,000.00**	**2,000,000.00**	**1,117,500.00**	**2,500,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**450,000.00**	**2,000,000.00**	**2,000,000.00**	**1,117,500.00**	**2,500,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	450,000.00	2,000,000.00	2,000,000.00	1,117,500.00	2,500,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,032.75***	***51,900,000.00***	***51,900,000.00***	***1,087,844.13***	***30,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,032.75**	**51,900,000.00**	**51,900,000.00**	**1,087,844.13**	**30,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**529,000.00**	**529,000.00**	**124,000.00**	**529,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	529,000.00	529,000.00	124,000.00	529,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**210,000.00**	**210,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	210,000.00	210,000.00	0.00	100,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**691,000.00**	**691,000.00**	**262,500.00**	**600,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	691,000.00	691,000.00	262,500.00	600,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**50,021,000.00**	**50,021,000.00**	**320,000.00**	**15,884,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	50,021,000.00	50,021,000.00	320,000.00	15,884,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**0.00**	**0.00**	**0.00**	**12,500,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	12,500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**52,000.00**	**52,000.00**	**0.00**	**52,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	52,000.00	52,000.00	0.00	52,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,032.75**	**21,000.00**	**21,000.00**	**5,344.13**	**20,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,032.75	21,000.00	21,000.00	5,344.13	20,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**376,000.00**	**376,000.00**	**376,000.00**	**315,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	376,000.00	376,000.00	376,000.00	315,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***420,000.00***	***1,213,000,000.00***	***213,000,000.00***	***500,000.00***	***695,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**420,000.00**	**1,068,000,000.00**	**68,000,000.00**	**250,000.00**	**550,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**420,000.00**	**1,068,000,000.00**	**68,000,000.00**	**250,000.00**	**550,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	420,000.00	1,033,000,000.00	33,000,000.00	250,000.00	510,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**95,000,000.00**	**95,000,000.00**	**250,000.00**	**115,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**95,000,000.00**	**95,000,000.00**	**250,000.00**	**115,000,000.00**	**0.00**	**0.00**
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FAC	0.00	45,000,000.00	45,000,000.00	0.00	70,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	250,000.00	45,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00	0.00

026500100100	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOP**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***296,298,786.55***	***4,693,000,000.00***	***3,693,000,000.00***	***561,464,141.45***	***12,434,679,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***294,132,366.92***	***15,000,000.00***	***15,000,000.00***	***3,040,000.00***	***183,753,000.00***	***0.00***	***0.00***
2101	**SALARY**	**294,132,366.92**	**0.00**	**0.00**	**0.00**	**161,913,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**294,132,366.92**	**0.00**	**0.00**	**0.00**	**161,913,000.00**	**0.00**	**0.00**
21010101	SALARY	294,132,366.92	0.00	0.00	0.00	161,913,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**15,000,000.00**	**15,000,000.00**	**3,040,000.00**	**21,840,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**15,000,000.00**	**15,000,000.00**	**3,040,000.00**	**21,840,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	15,000,000.00	15,000,000.00	3,040,000.00	21,840,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,166,419.63***	***478,000,000.00***	***478,000,000.00***	***80,340,791.45***	***499,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,166,419.63**	**478,000,000.00**	**478,000,000.00**	**80,340,791.45**	**499,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**200,000,000.00**	**200,000,000.00**	**300,000.00**	**220,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000,000.00	100,000,000.00	0.00	140,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	300,000.00	80,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**7,000,000.00**	**7,000,000.00**	**1,253,500.00**	**20,000,000.00**	**0.00**	**0.00**

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	7,000,000.00	7,000,000.00	1,253,500.00	20,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,600,000.00**	**12,000,000.00**	**12,000,000.00**	**1,932,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	6,000,000.00	6,000,000.00	0.00	15,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00	4,000,000.00	43,500.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	600,000.00	2,000,000.00	2,000,000.00	1,888,500.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**8,620,000.00**	**15,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	21,000,000.00	21,000,000.00	8,620,000.00	15,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**56,289,210.00**	**70,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	60,000,000.00	60,000,000.00	56,289,210.00	70,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**45,825.00**	**2,500,000.00**	**2,500,000.00**	**63,200.00**	**8,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	45,825.00	2,500,000.00	2,500,000.00	63,200.00	8,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**520,000.00**	**500,000.00**	**500,000.00**	**71,381.45**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	520,000.00	500,000.00	500,000.00	71,381.45	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**594.63**	**175,000,000.00**	**175,000,000.00**	**11,811,500.00**	**125,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	594.63	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000,000.00	50,000,000.00	4,737,500.00	40,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	120,000,000.00	120,000,000.00	7,074,000.00	70,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***4,200,000,000.00***	***3,200,000,000.00***	***478,083,350.00***	***11,751,926,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**1,200,000,000.00**	**1,200,000,000.00**	**0.00**	**517,247,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**1,200,000,000.00**	**1,200,000,000.00**	**0.00**	**517,247,000.00**	**0.00**	**0.00**
23010146	PURCHASE OF LIVESTOCK EQUIPMENT	0.00	500,000,000.00	500,000,000.00	0.00	317,247,000.00	0.00	0.00
23010147	PURCHASE OF LIVESTOCK ASSETS	0.00	700,000,000.00	700,000,000.00	0.00	200,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**3,000,000,000.00**	**2,000,000,000.00**	**478,083,350.00**	**11,234,679,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**3,000,000,000.00**	**2,000,000,000.00**	**478,083,350.00**	**11,234,679,000.00**	**0.00**	**0.00**
23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILI	0.00	3,000,000,000.00	2,000,000,000.00	478,083,350.00	11,234,679,000.00	0.00	0.00

026500200100	**BORNO STATE LIVESTOCK MANAGEMENT AGENCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***3,968,000,000.00***	***2,968,000,000.00***	***0.00***	***5,906,800,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***15,000,000.00***	***15,000,000.00***	***0.00***	***15,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***250,000,000.00***	***250,000,000.00***	***0.00***	***796,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**250,000,000.00**	**250,000,000.00**	**0.00**	**796,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	7,000,000.00	7,000,000.00	0.00	30,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**510,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	21,000,000.00	21,000,000.00	0.00	510,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**2,500,000.00**	**2,500,000.00**	**0.00**	**2,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**132,000,000.00**	**132,000,000.00**	**0.00**	**166,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	7,000,000.00	7,000,000.00	0.00	41,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,703,000,000.00***	***2,703,000,000.00***	***0.00***	***5,095,800,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**900,000,000.00**	**900,000,000.00**	**0.00**	**2,295,800,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**900,000,000.00**	**900,000,000.00**	**0.00**	**2,295,800,000.00**	**0.00**	**0.00**

23010146	PURCHASE OF LIVESTOCK EQUIPMENT	0.00	400,000,000.00	400,000,000.00	0.00	1,775,800,000.00	0.00	0.00
23010147	PURCHASE OF LIVESTOCK ASSETS	0.00	500,000,000.00	500,000,000.00	0.00	520,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,803,000,000.00**	**1,803,000,000.00**	**0.00**	**2,800,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**2,803,000,000.00**	**1,803,000,000.00**	**0.00**	**2,800,000,000.00**	**0.00**	**0.00**
23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILI	0.00	2,803,000,000.00	1,803,000,000.00	0.00	2,800,000,000.00	0.00	0.00

022000100100	**MINISTRY OF FINANCE AND ECONOMIC DEVELOPI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***15,886,894,512.15***	***34,810,893,000.00***	***40,142,107,000.00***	***17,426,682,139.75***	***39,421,119,000.00***	***0.00***	***210,000,000.00***
21	***PERSONNEL COST***	***370,854,242.70***	***1,267,422,000.00***	***1,267,422,000.00***	***604,975,728.99***	***208,119,000.00***	***0.00***	***0.00***
2101	**SALARY**	**370,854,242.70**	**1,267,422,000.00**	**1,267,422,000.00**	**604,975,728.99**	**204,519,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**370,854,242.70**	**1,267,422,000.00**	**1,267,422,000.00**	**604,975,728.99**	**204,519,000.00**	**0.00**	**0.00**
21010101	SALARY	220,154,242.70	767,422,000.00	767,422,000.00	198,429,749.50	204,519,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	500,000,000.00	500,000,000.00	406,545,979.49	0.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**3,600,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**3,600,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	3,600,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***11,785,260,269.45***	***25,563,471,000.00***	***29,425,101,000.00***	***12,376,006,410.76***	***28,813,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,253,598,709.54**	**5,063,471,000.00**	**6,513,471,000.00**	**3,457,220,267.14**	**8,313,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**21,028,250.00**	**371,750,000.00**	**371,750,000.00**	**111,368,500.00**	**271,750,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,838,750.00	200,750,000.00	200,750,000.00	108,647,650.00	100,750,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,189,500.00	171,000,000.00	171,000,000.00	2,720,850.00	171,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**416,283,750.00**	**1,120,000,000.00**	**1,120,000,000.00**	**32,740,280.00**	**1,112,297,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	292,833,750.00	400,000,000.00	400,000,000.00	22,954,700.00	400,000,000.00	0.00	0.00
22020302	BOOKS	20,050,000.00	105,000,000.00	105,000,000.00	7,845,580.00	97,297,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	73,400,000.00	315,000,000.00	315,000,000.00	940,000.00	315,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	30,000,000.00	300,000,000.00	300,000,000.00	1,000,000.00	300,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,006,000.00**	**302,100,000.00**	**302,100,000.00**	**169,301,798.04**	**309,803,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	8,006,000.00	300,000,000.00	300,000,000.00	168,894,298.04	300,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,100,000.00	2,100,000.00	407,500.00	9,803,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**5,250,000.00**	**200,000,000.00**	**200,000,000.00**	**130,720,000.00**	**200,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	5,250,000.00	100,000,000.00	100,000,000.00	30,720,000.00	100,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**110,255,000.00**	**225,250,000.00**	**225,250,000.00**	**87,050,481.40**	**25,250,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	110,255,000.00	220,000,000.00	220,000,000.00	87,050,481.40	20,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	5,250,000.00	5,250,000.00	0.00	5,250,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**152,250,000.00**	**722,500,000.00**	**1,722,500,000.00**	**1,542,697,532.29**	**3,100,250,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	152,250,000.00	722,500,000.00	1,722,500,000.00	1,542,697,532.29	3,100,250,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,085,000.00**	**5,050,000.00**	**5,050,000.00**	**2,138,000.00**	**5,050,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,085,000.00	5,050,000.00	5,050,000.00	2,138,000.00	5,050,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**11,124.54**	**1,050,000.00**	**1,050,000.00**	**109,522.29**	**1,050,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,124.54	1,050,000.00	1,050,000.00	109,522.29	1,050,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**539,429,585.00**	**2,115,771,000.00**	**2,565,771,000.00**	**1,381,094,153.12**	**3,287,550,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	160,000.00	37,021,000.00	37,021,000.00	10,719,100.00	37,021,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	482,270,585.00	1,000,000,000.00	1,000,000,000.00	114,007,000.00	2,000,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	56,999,000.00	1,078,750,000.00	1,528,750,000.00	1,256,368,053.12	1,250,529,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00
2206	**PUBLIC DEBT CHARGES**	**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**	**0.00**	**0.00**
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**	**0.00**	**0.00**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORR	1,171,393,713.20	2,181,098,000.00	2,181,098,000.00	769,296,026.36	2,181,098,000.00	0.00	0.00
220602	**DOMESTIC INTEREST / DISCOUNT**	**1,903,958,888.99**	**5,672,649,000.00**	**8,084,279,000.00**	**1,500,881,863.17**	**5,672,649,000.00**	**0.00**	**0.00**
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BO	1,903,958,888.99	4,671,137,000.00	7,082,767,000.00	510,960,196.82	4,671,137,000.00	0.00	0.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BOR	0.00	1,001,512,000.00	1,001,512,000.00	989,921,666.35	1,001,512,000.00	0.00	0.00
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**	**0.00**	**0.00**
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	0.00	0.00
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**	**0.00**	**0.00**
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	0.00	0.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	0.00	508,980,000.00	508,980,000.00	420,629,629.00	508,980,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***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***	***0.00***	***210,000,000.00***

2301	**FIXED ASSETS PURCHASED**	**3,730,780,000.00**	**7,330,000,000.00**	**9,049,584,000.00**	**4,444,600,000.00**	**9,720,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,730,780,000.00**	**7,330,000,000.00**	**9,049,584,000.00**	**4,444,600,000.00**	**9,720,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	3,479,860,000.00	6,210,000,000.00	8,489,584,000.00	4,400,000,000.00	8,600,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	800,000,000.00	5,000,000.00	44,600,000.00	800,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	250,920,000.00	5,000,000.00	300,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	200,000,000.00	0.00	5,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	300,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**200,000,000.00**	**200,000,000.00**	**1,100,000.00**	**200,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**200,000,000.00**	**200,000,000.00**	**1,100,000.00**	**200,000,000.00**	**0.00**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	200,000,000.00	200,000,000.00	1,100,000.00	200,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**50,000,000.00**	**200,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**50,000,000.00**	**200,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	200,000,000.00	0.00	70,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**400,000,000.00**	**0.00**	**0.00**	**410,000,000.00**	**0.00**	**210,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**400,000,000.00**	**0.00**	**0.00**	**410,000,000.00**	**0.00**	**210,000,000.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	200,000,000.00	0.00	0.00	210,000,000.00	0.00	210,000,000.00

022000200100	**BORNO STATE DEBT MANAGEMENT OFFICE (DMO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***34,756,584.90***	***94,000,000.00***	***94,000,000.00***	***52,206,170.24***	***345,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,170,000.00***	***5,000,000.00***	***5,000,000.00***	***3,830,000.00***	***5,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,170,000.00**	**5,000,000.00**	**5,000,000.00**	**3,830,000.00**	**5,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**1,170,000.00**	**5,000,000.00**	**5,000,000.00**	**3,830,000.00**	**5,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	1,170,000.00	5,000,000.00	5,000,000.00	3,830,000.00	5,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***33,586,584.90***	***69,000,000.00***	***69,000,000.00***	***45,559,170.24***	***320,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**33,586,584.90**	**69,000,000.00**	**69,000,000.00**	**45,559,170.24**	**320,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,755,000.00**	**17,500,000.00**	**17,500,000.00**	**6,874,500.00**	**17,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,755,000.00	13,500,000.00	13,500,000.00	4,032,500.00	13,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	4,000,000.00	4,000,000.00	2,842,000.00	4,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,120,000.00**	**5,000,000.00**	**5,000,000.00**	**5,000,000.00**	**7,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,120,000.00	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**4,000,000.00**	**4,000,000.00**	**1,957,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	3,000,000.00	957,000.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**2,745,000.00**	**17,800,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	12,000,000.00	12,000,000.00	2,745,000.00	17,800,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**8,485,000.00**	**8,485,000.00**	**8,046,900.00**	**8,485,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	8,485,000.00	8,485,000.00	8,046,900.00	8,485,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**220,000.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	220,000.00	1,000,000.00	1,000,000.00	0.00	200,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**6,584.90**	**15,000.00**	**15,000.00**	**10,270.24**	**15,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,584.90	15,000.00	15,000.00	10,270.24	15,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**23,485,000.00**	**21,000,000.00**	**21,000,000.00**	**20,925,500.00**	**267,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	485,000.00	2,000,000.00	2,000,000.00	1,925,500.00	22,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	23,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00	245,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***20,000,000.00***	***20,000,000.00***	***2,817,000.00***	***20,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**20,000,000.00**	**20,000,000.00**	**2,817,000.00**	**20,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**2,817,000.00**	**20,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,800,000.00	3,800,000.00	2,817,000.00	3,800,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00

022000700100	**BORNO STATE OFFICE OF THE ACCOUNTANT GENE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***16,527,993,823.98***	***27,844,220,000.00***	***26,787,820,000.00***	***16,272,161,369.82***	***42,061,275,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***16,255,700,000.97***	***27,000,000,000.00***	***26,000,000,000.00***	***15,994,688,401.42***	***41,192,055,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**16,255,700,000.97**	**2,000,000,000.00**	**1,000,000,000.00**	**50,471,202.30**	**4,005,400,000.00**	**0.00**	**0.00**

210201	**ALLOWANCES**	**6,000,000,000.00**	**0.00**	**0.00**	**0.00**	**5,400,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	6,000,000,000.00	0.00	0.00	0.00	5,400,000.00	0.00	0.00
210202	**SOCIAL CONTRIBUTIONS**	**10,255,700,000.97**	**2,000,000,000.00**	**1,000,000,000.00**	**50,471,202.30**	**4,000,000,000.00**	**0.00**	**0.00**
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	0.00	0.00
21020202	CONTRIBUTORY PENSION	0.00	1,000,000,000.00	0.00	0.00	2,000,000,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**0.00**	**25,000,000,000.00**	**25,000,000,000.00**	**15,944,217,199.12**	**37,186,655,000.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**0.00**	**25,000,000,000.00**	**25,000,000,000.00**	**15,944,217,199.12**	**37,186,655,000.00**	**0.00**	**0.00**
21030101	GRATUITY	0.00	10,000,000,000.00	10,000,000,000.00	8,097,063,799.64	20,093,328,000.00	0.00	0.00
21030102	PENSION	0.00	14,000,000,000.00	14,000,000,000.00	7,447,153,399.48	15,093,327,000.00	0.00	0.00
21030103	DEATH BENEFITS	0.00	1,000,000,000.00	1,000,000,000.00	400,000,000.00	2,000,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***272,293,823.01***	***844,220,000.00***	***787,820,000.00***	***277,472,968.40***	***869,220,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**272,293,823.01**	**844,220,000.00**	**787,820,000.00**	**277,472,968.40**	**869,220,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,110,000.00**	**134,500,000.00**	**44,499,000.00**	**6,605,000.00**	**98,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,110,000.00	81,000,000.00	20,999,000.00	1,130,000.00	25,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	23,500,000.00	23,500,000.00	5,475,000.00	23,500,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	0.00	0.00	50,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**100,000,000.00**	**190,000,000.00**	**200,849,000.00**	**107,067,944.85**	**165,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	100,000,000.00	100,000,000.00	87,262,944.85	100,000,000.00	0.00	0.00
22020302	BOOKS	0.00	10,000,000.00	20,849,000.00	130,000.00	25,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	80,000,000.00	80,000,000.00	19,675,000.00	40,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**17,267,766.67**	**109,500,000.00**	**93,100,000.00**	**26,205,500.00**	**99,100,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	4,958,433.33	26,000,000.00	26,000,000.00	1,744,500.00	26,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,007,533.34	13,100,000.00	13,100,000.00	12,961,000.00	13,100,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,301,800.00	54,000,000.00	54,000,000.00	11,500,000.00	15,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	16,400,000.00	0.00	0.00	45,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,800,000.00**	**101,750,000.00**	**101,750,000.00**	**2,000,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	66,750,000.00	66,750,000.00	2,000,000.00	30,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	1,800,000.00	35,000,000.00	35,000,000.00	0.00	10,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**30,000,000.00**	**16,000,000.00**	**16,000,000.00**	**2,400,000.00**	**10,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	10,500,000.00	10,500,000.00	2,400,000.00	10,500,000.00	0.00	0.00
22020602	OFFICE RENT	30,000,000.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**21,075,225.00**	**85,500,000.00**	**85,500,000.00**	**10,548,000.00**	**35,500,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	20,000,000.00	35,500,000.00	35,500,000.00	660,000.00	35,500,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,075,225.00	50,000,000.00	50,000,000.00	9,888,000.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**200,276.34**	**175,750,000.00**	**175,750,000.00**	**93,139,283.00**	**189,900,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,500,000.00	10,500,000.00	3,953,500.00	24,650,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	171,626.34	5,250,000.00	5,250,000.00	100,000.00	5,250,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	28,650.00	160,000,000.00	160,000,000.00	89,085,783.00	160,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,965,000.00**	**5,220,000.00**	**5,220,000.00**	**101,290.55**	**5,220,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,965,000.00	5,220,000.00	5,220,000.00	101,290.55	5,220,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**92,875,555.00**	**26,000,000.00**	**65,152,000.00**	**29,405,950.00**	**225,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	21,755,000.00	8,000,000.00	17,152,000.00	17,152,000.00	20,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	71,120,555.00	8,000,000.00	48,000,000.00	12,253,950.00	50,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	10,000,000.00	0.00	0.00	150,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00

022000800100	**BORNO STATE INTERNAL REVENUE SERVICE (BIRS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***373,276,335.14***	***1,350,129,000.00***	***1,350,129,000.00***	***493,432,693.52***	***1,121,075,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***109,460,080.81***	***340,129,000.00***	***340,129,000.00***	***61,211,100.47***	***240,075,000.00***	***0.00***	***0.00***
2101	**SALARY**	**65,460,080.81**	**100,129,000.00**	**100,129,000.00**	**61,211,100.47**	**90,075,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**65,460,080.81**	**100,129,000.00**	**100,129,000.00**	**61,211,100.47**	**90,075,000.00**	**0.00**	**0.00**
21010101	SALARY	65,460,080.81	100,129,000.00	100,129,000.00	61,211,100.47	90,075,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**44,000,000.00**	**240,000,000.00**	**240,000,000.00**	**0.00**	**150,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**44,000,000.00**	**240,000,000.00**	**240,000,000.00**	**0.00**	**150,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	44,000,000.00	240,000,000.00	240,000,000.00	0.00	150,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***257,062,554.33***	***760,000,000.00***	***760,000,000.00***	***342,001,693.05***	***632,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**257,062,554.33**	**760,000,000.00**	**760,000,000.00**	**342,001,693.05**	**632,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**22,637,500.00**	**40,000,000.00**	**40,000,000.00**	**26,364,914.80**	**76,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	16,050,000.00	10,000,000.00	10,000,000.00	9,280,500.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	585,000.00	20,000,000.00	20,000,000.00	12,431,500.00	18,000,000.00	0.00	0.00

22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,002,500.00	5,000,000.00	5,000,000.00	4,652,914.80	25,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	0.00	13,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**27,662,500.00**	**27,327,000.00**	**27,327,000.00**	**9,651,884.25**	**26,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	6,795,000.00	6,795,000.00	6,795,000.00	20,000,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	1,460,000.00	535,000.00	535,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	10,002,500.00	6,450,000.00	6,450,000.00	2,760,884.25	4,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	15,500,000.00	10,547,000.00	10,547,000.00	96,000.00	1,000,000.00	0.00	0.00
22020205	WATER RATES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	700,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**41,790,000.00**	**111,615,000.00**	**111,615,000.00**	**75,389,300.00**	**67,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	20,000,000.00	20,000,000.00	3,165,300.00	15,800,000.00	0.00	0.00
22020302	BOOKS	23,682,000.00	1,000,000.00	1,000,000.00	100,000.00	100,000.00	0.00	0.00
22020303	NEWSPAPERS	5,000,000.00	615,000.00	615,000.00	0.00	100,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,800,000.00	50,000,000.00	50,000,000.00	32,124,000.00	1,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	7,308,000.00	40,000,000.00	40,000,000.00	40,000,000.00	50,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**105,872,554.33**	**110,300,000.00**	**110,300,000.00**	**32,662,824.54**	**60,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	18,372,000.00	52,000,000.00	52,000,000.00	5,851,625.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,262.33	8,500,000.00	8,500,000.00	3,098,800.00	5,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	10,000,000.00	10,000,000.00	8,473,449.54	15,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	84,148,292.00	12,000,000.00	12,000,000.00	5,043,100.00	10,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,350,000.00	12,800,000.00	12,800,000.00	5,712,250.00	10,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	15,000,000.00	15,000,000.00	4,483,600.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**54,100,000.00**	**35,000,000.00**	**35,000,000.00**	**35,000,000.00**	**85,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	1,200,000.00	15,000,000.00	15,000,000.00	15,000,000.00	65,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	52,900,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**5,000,000.00**	**10,893,000.00**	**10,893,000.00**	**986,850.00**	**4,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	5,000,000.00	7,500,000.00	7,500,000.00	578,250.00	2,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	1,000,000.00	1,000,000.00	408,600.00	1,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,393,000.00	2,393,000.00	0.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**31,565,000.00**	**31,565,000.00**	**26,820,662.16**	**34,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	20,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,300,000.00	5,300,000.00	5,130,662.16	2,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	6,265,000.00	6,265,000.00	1,690,000.00	2,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**77,100,000.00**	**77,100,000.00**	**15,967,820.00**	**40,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	27,100,000.00	27,100,000.00	7,479,320.00	20,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	50,000,000.00	50,000,000.00	8,488,500.00	20,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,200,000.00**	**1,200,000.00**	**36,242.00**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,200,000.00	1,200,000.00	36,242.00	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**315,000,000.00**	**315,000,000.00**	**119,121,195.30**	**239,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	5,000,000.00	1,427,400.00	3,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	10,000,000.00	55,000.00	29,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	15,000,000.00	15,000,000.00	845,000.00	5,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	5,000,000.00	5,000,000.00	140,000.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	150,000,000.00	150,000,000.00	98,982,795.30	150,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	130,000,000.00	130,000,000.00	17,671,000.00	50,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***6,753,700.00***	***250,000,000.00***	***250,000,000.00***	***90,219,900.00***	***249,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**2,533,000.00**	**129,500,000.00**	**129,500,000.00**	**55,815,000.00**	**106,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,533,000.00**	**129,500,000.00**	**129,500,000.00**	**55,815,000.00**	**106,500,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	75,000,000.00	75,000,000.00	54,500,000.00	60,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	8,000,000.00	8,000,000.00	910,000.00	8,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,253,000.00	5,000,000.00	5,000,000.00	405,000.00	8,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,280,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	9,500,000.00	9,500,000.00	0.00	3,500,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**90,000,000.00**	**90,000,000.00**	**20,000,000.00**	**107,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**90,000,000.00**	**90,000,000.00**	**20,000,000.00**	**107,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	45,000,000.00	45,000,000.00	5,000,000.00	60,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**25,000,000.00**	**25,000,000.00**	**14,404,900.00**	**30,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**25,000,000.00**	**25,000,000.00**	**14,404,900.00**	**30,000,000.00**	**0.00**	**0.00**

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00	25,000,000.00	14,404,900.00	30,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**4,220,700.00**	**5,500,000.00**	**5,500,000.00**	**0.00**	**5,500,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**4,220,700.00**	**5,500,000.00**	**5,500,000.00**	**0.00**	**5,500,000.00**	**0.00**	**0.00**
23040103	WILDLIFE CONSERVATION	4,220,700.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00

023800100100	**MINISTRY OF BUDGET AND PLANNING**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***211,028,740.34***	***6,030,050,000.00***	***5,995,050,000.00***	***1,087,076,178.17***	***7,914,408,000.00***	***0.00***	***1,068,908,000.00***
22	***OTHER RECURRENT COSTS***	***211,028,740.34***	***4,170,050,000.00***	***3,920,050,000.00***	***1,036,736,178.17***	***5,420,500,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**211,028,740.34**	**4,170,050,000.00**	**3,920,050,000.00**	**1,036,736,178.17**	**5,420,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**47,673,800.00**	**950,000,000.00**	**950,000,000.00**	**704,892,851.00**	**950,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,877,800.00	100,000,000.00	100,000,000.00	13,685,500.00	100,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	450,000,000.00	450,000,000.00	385,248,076.00	450,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	37,796,000.00	400,000,000.00	400,000,000.00	305,959,275.00	400,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**46,766,000.00**	**600,000,000.00**	**350,000,000.00**	**25,189,600.00**	**1,100,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,000.00	150,000,000.00	150,000,000.00	2,404,600.00	150,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	46,599,000.00	200,000,000.00	200,000,000.00	22,785,000.00	200,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	250,000,000.00	0.00	0.00	750,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,506,400.00**	**30,000,000.00**	**30,000,000.00**	**9,747,500.00**	**30,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	1,466,400.00	20,000,000.00	20,000,000.00	1,916,000.00	20,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000.00	10,000,000.00	10,000,000.00	7,831,500.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**4,535,531.34**	**370,000,000.00**	**370,000,000.00**	**7,284,030.00**	**370,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	13,551.34	300,000,000.00	300,000,000.00	7,284,030.00	300,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	4,521,980.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**160,000,000.00**	**160,000,000.00**	**8,479,000.00**	**660,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	160,000,000.00	160,000,000.00	8,479,000.00	160,000,000.00	0.00	0.00
22020604	SECURITY VOTE	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**19,200,009.00**	**250,000,000.00**	**249,500,000.00**	**109,215,000.00**	**500,000,000.00**	**0.00**	**0.00**
22020709	OTHER CONSULTING GENERAL	19,200,009.00	250,000,000.00	249,500,000.00	109,215,000.00	500,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**11,325,000.00**	**40,000,000.00**	**40,000,000.00**	**2,947,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,325,000.00	30,000,000.00	30,000,000.00	2,583,000.00	30,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	9,000,000.00	10,000,000.00	10,000,000.00	364,000.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**50,000.00**	**550,000.00**	**302,130.49**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	550,000.00	302,130.49	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**80,022,000.00**	**1,770,000,000.00**	**1,770,000,000.00**	**168,679,066.68**	**1,770,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	80,022,000.00	20,000,000.00	20,000,000.00	13,740,900.00	20,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	750,000,000.00	750,000,000.00	57,454,416.67	750,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	1,000,000,000.00	1,000,000,000.00	97,483,750.01	1,000,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***1,860,000,000.00***	***2,075,000,000.00***	***50,340,000.00***	***2,493,908,000.00***	***0.00***	***1,068,908,000.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**125,000,000.00**	**180,000,000.00**	**0.00**	**125,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**125,000,000.00**	**180,000,000.00**	**0.00**	**125,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	35,000,000.00	100,000,000.00	0.00	35,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**0.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**100,000,000.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**100,000,000.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**1,635,000,000.00**	**1,895,000,000.00**	**50,340,000.00**	**2,018,908,000.00**	**0.00**	**1,068,908,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**1,635,000,000.00**	**1,895,000,000.00**	**50,340,000.00**	**2,018,908,000.00**	**0.00**	**1,068,908,000.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	550,000,000.00	550,000,000.00	0.00	550,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	885,000,000.00	1,145,000,000.00	50,340,000.00	1,268,908,000.00	0.00	1,068,908,000.00

023800200100	**BORNO STATE BUREAU OF STATISTICS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,777,370.45***	***176,500,000.00***	***181,503,000.00***	***14,246,242.85***	***149,500,000.00***	***0.00***	***0.00***

21	*PERSONNEL COST*	*270,000.00*	*4,000,000.00*	*4,000,000.00*	*330,000.00*	*5,000,000.00*	*0.00*	*0.00*
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**270,000.00**	**4,000,000.00**	**4,000,000.00**	**330,000.00**	**5,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**270,000.00**	**4,000,000.00**	**4,000,000.00**	**330,000.00**	**5,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	270,000.00	4,000,000.00	4,000,000.00	330,000.00	5,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*2,507,370.45*	*25,000,000.00*	*30,003,000.00*	*7,286,242.85*	*34,500,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**2,507,370.45**	**25,000,000.00**	**30,003,000.00**	**7,286,242.85**	**34,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**600,000.00**	**3,200,000.00**	**8,200,000.00**	**3,895,000.00**	**6,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	2,200,000.00	5,200,000.00	2,780,000.00	4,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	1,000,000.00	3,000,000.00	1,115,000.00	2,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**820,000.00**	**17,696,000.00**	**17,696,000.00**	**1,392,000.00**	**23,100,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	820,000.00	1,000,000.00	1,000,000.00	1,000,000.00	5,000,000.00	0.00	0.00
22020302	BOOKS	0.00	16,596,000.00	16,596,000.00	392,000.00	18,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	100,000.00	100,000.00	0.00	500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,370.45**	**4,000.00**	**7,000.00**	**6,242.85**	**10,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,370.45	4,000.00	7,000.00	6,242.85	10,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,085,000.00**	**2,800,000.00**	**2,800,000.00**	**1,993,000.00**	**3,690,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	150,000.00	300,000.00	300,000.00	268,000.00	500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	935,000.00	2,000,000.00	2,000,000.00	1,725,000.00	3,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	190,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*147,500,000.00*	*147,500,000.00*	*6,630,000.00*	*110,000,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**25,500,000.00**	**25,500,000.00**	**0.00**	**9,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**25,500,000.00**	**25,500,000.00**	**0.00**	**9,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**122,000,000.00**	**122,000,000.00**	**6,630,000.00**	**91,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**122,000,000.00**	**122,000,000.00**	**6,630,000.00**	**91,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	120,000,000.00	120,000,000.00	6,630,000.00	90,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00

023800500100	SERVICE WIDE VOTE							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	*EXPENDITURES*	*0.00*	*10,000,000,000.00*	*289,895,000.00*	*0.00*	*10,000,000,000.00*	*0.00*	*0.00*
22	*OTHER RECURRENT COSTS*	*0.00*	*10,000,000,000.00*	*289,895,000.00*	*0.00*	*10,000,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**0.00**	**10,000,000,000.00**	**289,895,000.00**	**0.00**	**10,000,000,000.00**	**0.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**10,000,000,000.00**	**289,895,000.00**	**0.00**	**10,000,000,000.00**	**0.00**	**0.00**
22021023	CONTINGENCIES RESERVE	0.00	10,000,000,000.00	289,895,000.00	0.00	10,000,000,000.00	0.00	0.00

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	*EXPENDITURES*	*816,223,026.49*	*15,366,909,000.00*	*12,366,909,000.00*	*2,349,199,994.41*	*10,000,000,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*22,804,645.26*	*63,679,000.00*	*63,679,000.00*	*23,762,421.00*	*20,114,000.00*	*0.00*	*0.00*
2101	**SALARY**	**22,804,645.26**	**63,679,000.00**	**63,679,000.00**	**23,762,421.00**	**10,114,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**22,804,645.26**	**63,679,000.00**	**63,679,000.00**	**23,762,421.00**	**10,114,000.00**	**0.00**	**0.00**

21010101	SALARY	22,804,645.26	63,679,000.00	63,679,000.00	23,762,421.00	10,114,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***259,281,240.05***	***803,230,000.00***	***803,230,000.00***	***221,845,950.91***	***776,650,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**259,281,240.05**	**793,230,000.00**	**793,230,000.00**	**221,845,950.91**	**756,650,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**34,524,458.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	34,206,958.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	317,500.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**7,762,400.00**	**12,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	10,000,000.00	10,000,000.00	7,762,400.00	12,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,643,000.00**	**5,000,000.00**	**5,000,000.00**	**1,157,700.00**	**12,350,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,323,000.00	5,000,000.00	5,000,000.00	1,157,700.00	5,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,320,000.00	0.00	0.00	0.00	7,350,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**32,512,500.00**	**502,500,000.00**	**502,000,000.00**	**67,746,150.00**	**400,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	32,512,500.00	502,500,000.00	502,000,000.00	67,746,150.00	400,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**171,150,000.00**	**200,000,000.00**	**200,000,000.00**	**110,409,700.00**	**200,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	171,150,000.00	200,000,000.00	200,000,000.00	110,409,700.00	200,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**1,200,000.00**	**1,200,000.00**	**100,000.00**	**10,260,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	1,200,000.00	1,200,000.00	100,000.00	10,260,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,782.05**	**10,000,000.00**	**10,000,000.00**	**1,965,000.91**	**5,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	10,782.05	10,000,000.00	10,000,000.00	1,965,000.91	5,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**511,500.00**	**30,000.00**	**30,000.00**	**30,000.00**	**40,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	511,500.00	30,000.00	30,000.00	30,000.00	40,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,929,000.00**	**34,500,000.00**	**35,000,000.00**	**32,675,000.00**	**47,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,345,000.00	12,500,000.00	12,500,000.00	12,500,000.00	20,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	10,500,000.00	10,500,000.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,584,000.00	10,000,000.00	10,000,000.00	7,675,000.00	20,000,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - (	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***534,137,141.18***	***14,500,000,000.00***	***11,500,000,000.00***	***2,103,591,622.50***	***9,203,236,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**38,600,000.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**38,600,000.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	38,600,000.00	21,000,000.00	21,000,000.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**6,208,000,000.00**	**6,208,000,000.00**	**951,517,361.25**	**8,038,236,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**6,208,000,000.00**	**6,208,000,000.00**	**951,517,361.25**	**8,038,236,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,500,000,000.00	5,500,000,000.00	951,517,361.25	800,000,000.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	708,000,000.00	708,000,000.00	0.00	7,238,236,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**495,537,141.18**	**8,200,000,000.00**	**5,200,000,000.00**	**1,152,074,261.25**	**1,050,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**495,537,141.18**	**8,200,000,000.00**	**5,200,000,000.00**	**1,152,074,261.25**	**1,050,000,000.00**	**0.00**	**0.00**
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILI	276,293,591.13	200,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	219,243,550.05	8,000,000,000.00	5,000,000,000.00	1,152,074,261.25	1,000,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**71,000,000.00**	**71,000,000.00**	**0.00**	**95,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**71,000,000.00**	**71,000,000.00**	**0.00**	**95,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	21,000,000.00	21,000,000.00	0.00	20,000,000.00	0.00	0.00

022201000100	**BORNO STATE INVESTMENT PROMOTION AGENCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***965,000,000.00***	***965,000,000.00***	***0.00***	***273,812,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***206,000,000.00***	***206,000,000.00***	***0.00***	***150,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**206,000,000.00**	**206,000,000.00**	**0.00**	**150,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**53,000,000.00**	**53,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	28,000,000.00	28,000,000.00	0.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**13,000,000.00**	**13,000,000.00**	**0.00**	**13,000,000.00**	**0.00**	**0.00**

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**44,000,000.00**	**44,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	24,000,000.00	24,000,000.00	0.00	10,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**26,000,000.00**	**26,000,000.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	24,000,000.00	24,000,000.00	0.00	10,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020703	LEGAL SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**22,000,000.00**	**22,000,000.00**	**0.00**	**22,000,000.00**	**0.00**	**0.00**
22021003	PUBLICITY & ADVERTISEMENTS	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***759,000,000.00***	***759,000,000.00***	***0.00***	***123,812,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**519,000,000.00**	**519,000,000.00**	**0.00**	**73,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**519,000,000.00**	**519,000,000.00**	**0.00**	**73,000,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	269,000,000.00	269,000,000.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	180,000,000.00	180,000,000.00	0.00	33,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	44,000,000.00	44,000,000.00	0.00	24,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**235,000,000.00**	**235,000,000.00**	**0.00**	**45,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**235,000,000.00**	**235,000,000.00**	**0.00**	**45,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	225,000,000.00	225,000,000.00	0.00	35,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,812,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,812,000.00**	**0.00**	**0.00**
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	5,812,000.00	0.00	0.00

022201800100	**BORNO INVESTMENT COMPANY LTD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***58,800,000.00***	***233,928,000.00***	***233,928,000.00***	***64,133,996.00***	***2,272,886,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***58,800,000.00***	***76,928,000.00***	***76,928,000.00***	***64,133,996.00***	***84,385,000.00***	***0.00***	***0.00***
2101	**SALARY**	**51,400,000.00**	**69,443,000.00**	**69,443,000.00**	**59,904,241.00**	**65,099,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**51,400,000.00**	**69,443,000.00**	**69,443,000.00**	**59,904,241.00**	**65,099,000.00**	**0.00**	**0.00**
21010101	SALARY	51,400,000.00	69,443,000.00	69,443,000.00	59,904,241.00	65,099,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,900,000.00**	**3,445,000.00**	**3,445,000.00**	**2,435,746.00**	**15,920,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**3,000,000.00**	**2,385,000.00**	**2,385,000.00**	**1,598,767.00**	**14,864,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	3,000,000.00	2,385,000.00	2,385,000.00	1,598,767.00	14,864,000.00	0.00	0.00
210202	**SOCIAL CONTRIBUTIONS**	**900,000.00**	**1,060,000.00**	**1,060,000.00**	**836,979.00**	**1,056,000.00**	**0.00**	**0.00**
21020203	GROUP LIFE INSURANCE	900,000.00	1,060,000.00	1,060,000.00	836,979.00	1,056,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**3,500,000.00**	**4,040,000.00**	**4,040,000.00**	**1,794,009.00**	**3,366,000.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**3,500,000.00**	**4,040,000.00**	**4,040,000.00**	**1,794,009.00**	**3,366,000.00**	**0.00**	**0.00**
21030102	PENSION	3,500,000.00	4,040,000.00	4,040,000.00	1,794,009.00	3,366,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***24,000,000.00***	***24,000,000.00***	***0.00***	***40,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**18,500,000.00**	**18,500,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**805,000.00**	**805,000.00**	**0.00**	**6,500,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	805,000.00	805,000.00	0.00	6,500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**1,200,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	0.00

22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	50,000.00	50,000.00	0.00	200,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**1,510,000.00**	**1,510,000.00**	**0.00**	**9,300,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	300,000.00	300,000.00	0.00	2,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	200,000.00	200,000.00	0.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	1,700,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	710,000.00	710,000.00	0.00	500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**1,613,000.00**	**1,613,000.00**	**0.00**	**850,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,613,000.00	1,613,000.00	0.00	850,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**845,000.00**	**845,000.00**	**0.00**	**3,200,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	645,000.00	645,000.00	0.00	3,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**2,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,500,000.00	1,500,000.00	0.00	2,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,600,000.00**	**1,600,000.00**	**0.00**	**2,150,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	150,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**8,727,000.00**	**8,727,000.00**	**0.00**	**13,300,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	660,000.00	660,000.00	0.00	2,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,667,000.00	2,667,000.00	0.00	3,500,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	300,000.00	300,000.00	0.00	600,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	4,500,000.00	4,500,000.00	0.00	6,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	400,000.00	400,000.00	0.00	1,000,000.00	0.00	0.00
2203	**LOANS AND ADVANCES**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22030101	MOTOR CYCLE ADVANCES	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00
2206	**PUBLIC DEBT CHARGES**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
220602	**DOMESTIC INTEREST / DISCOUNT**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BOI	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***133,000,000.00***	***133,000,000.00***	***0.00***	***2,148,501,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**123,000,000.00**	**123,000,000.00**	**0.00**	**223,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**123,000,000.00**	**123,000,000.00**	**0.00**	**223,000,000.00**	**0.00**	**0.00**
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	12,465,000.00	12,465,000.00	0.00	20,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,530,000.00	1,530,000.00	0.00	1,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	900,000.00	900,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	105,000.00	105,000.00	0.00	0.00	0.00	0.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,915,501,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**1,915,501,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	0.00	0.00	0.00	1,915,501,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00

022205100100	**BORNO STATE MINING COMPANY LIMITED**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***1,221,272,000.00***	***1,239,659,000.00***	***38,128,274.96***	***732,446,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***9,950,000.00***	***9,950,000.00***	***2,485,000.00***	***9,321,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**9,950,000.00**	**9,950,000.00**	**2,485,000.00**	**9,321,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**9,950,000.00**	**9,950,000.00**	**2,485,000.00**	**9,321,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	9,950,000.00	9,950,000.00	2,485,000.00	9,321,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***176,322,000.00***	***166,322,000.00***	***10,573,274.96***	***160,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**176,322,000.00**	**166,322,000.00**	**10,573,274.96**	**160,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**25,500,000.00**	**21,500,000.00**	**2,728,000.00**	**15,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	6,000,000.00	1,938,000.00	0.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	5,500,000.00	5,500,000.00	0.00	10,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	790,000.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,850,000.00**	**1,850,000.00**	**0.00**	**1,300,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	600,000.00	600,000.00	0.00	500,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	750,000.00	750,000.00	0.00	300,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**30,000,000.00**	**22,000,000.00**	**960,000.00**	**22,300,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,000,000.00	4,000,000.00	705,000.00	2,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	10,000,000.00	6,000,000.00	150,000.00	5,000,000.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	0.00	4,000,000.00	0.00	10,300,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	10,000,000.00	2,000,000.00	105,000.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**8,500,000.00**	**19,500,000.00**	**715,500.00**	**11,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	5,000,000.00	5,000,000.00	615,500.00	3,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,500,000.00	3,500,000.00	100,000.00	1,500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	0.00	5,000,000.00	0.00	1,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**26,500,000.00**	**19,500,000.00**	**400,000.00**	**18,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	15,000,000.00	13,000,000.00	200,000.00	7,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,500,000.00	1,500,000.00	200,000.00	1,500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**30,422,000.00**	**28,422,000.00**	**970,000.00**	**48,100,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,500,000.00	5,500,000.00	150,000.00	2,500,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,400,000.00	5,400,000.00	20,000.00	3,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	7,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	4,922,000.00	4,922,000.00	0.00	0.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	5,000,000.00	5,000,000.00	800,000.00	5,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**8,500,000.00**	**8,500,000.00**	**2,410,000.00**	**8,100,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	4,500,000.00	4,500,000.00	670,000.00	3,600,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	4,000,000.00	4,000,000.00	1,740,000.00	4,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**19,774.96**	**1,500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	19,774.96	1,500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**2,370,000.00**	**18,700,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	6,500,000.00	6,500,000.00	0.00	3,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,000,000.00	4,000,000.00	1,850,000.00	4,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,500,000.00	1,500,000.00	0.00	700,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	6,000,000.00	6,000,000.00	120,000.00	3,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00	5,000,000.00	400,000.00	3,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***1,035,000,000.00***	***1,063,387,000.00***	***25,070,000.00***	***563,125,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**907,500,000.00**	**682,500,000.00**	**25,070,000.00**	**435,625,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**907,500,000.00**	**682,500,000.00**	**25,070,000.00**	**435,625,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	500,000,000.00	150,000,000.00	0.00	203,125,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	45,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	300,000,000.00	23,100,000.00	25,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	45,000,000.00	0.00	10,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	25,000,000.00	1,970,000.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	7,500,000.00	10,000,000.00	0.00	7,500,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	15,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	100,000,000.00	7,500,000.00	0.00	55,000,000.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	100,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**40,000,000.00**	**95,887,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**

230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**40,000,000.00**	**95,887,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	15,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	25,000,000.00	70,887,000.00	0.00	25,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**5,000,000.00**	**75,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**5,000,000.00**	**75,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	75,000,000.00	0.00	5,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**25,000,000.00**	**75,000,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**25,000,000.00**	**75,000,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	0.00	25,000,000.00	75,000,000.00	0.00	25,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**57,500,000.00**	**135,000,000.00**	**0.00**	**57,500,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**57,500,000.00**	**135,000,000.00**	**0.00**	**57,500,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	25,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	7,500,000.00	100,000,000.00	0.00	7,500,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00

022205200100	**BORNO STATE HOTELS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***7,000,000.00***	***201,766,000.00***	***201,766,000.00***	***8,705,304.00***	***195,625,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***7,000,000.00***	***12,731,000.00***	***12,731,000.00***	***8,705,304.00***	***86,265,000.00***	***0.00***	***0.00***
2101	**SALARY**	**7,000,000.00**	**9,123,000.00**	**9,123,000.00**	**7,359,626.00**	**80,265,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**7,000,000.00**	**9,123,000.00**	**9,123,000.00**	**7,359,626.00**	**80,265,000.00**	**0.00**	**0.00**
21010101	SALARY	7,000,000.00	9,123,000.00	9,123,000.00	7,359,626.00	80,265,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**3,608,000.00**	**3,608,000.00**	**1,345,678.00**	**6,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**3,608,000.00**	**3,608,000.00**	**1,345,678.00**	**6,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	3,608,000.00	3,608,000.00	1,345,678.00	6,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***9,035,000.00***	***9,035,000.00***	***0.00***	***80,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**9,035,000.00**	**9,035,000.00**	**0.00**	**80,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**8,100,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	500,000.00	0.00	8,100,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**48,268,500.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	48,268,500.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**1,704,500.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	100,000.00	100,000.00	0.00	876,500.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	150,000.00	150,000.00	0.00	828,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**1,900,000.00**	**1,900,000.00**	**0.00**	**13,095,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	200,000.00	200,000.00	0.00	300,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	500,000.00	500,000.00	0.00	685,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	100,000.00	0.00	110,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	0.00	12,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**960,000.00**	**960,000.00**	**0.00**	**7,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	960,000.00	960,000.00	0.00	7,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**400,000.00**	**400,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**700,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	700,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	0.00	400,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**2,975,000.00**	**2,975,000.00**	**0.00**	**332,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	900,000.00	900,000.00	0.00	250,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	75,000.00	75,000.00	0.00	82,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***180,000,000.00***	***180,000,000.00***	***0.00***	***29,360,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**29,360,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**29,360,000.00**	**0.00**	**0.00**

23010105	PURCHASE OF MOTOR VEHICLES	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	1,860,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	10,000,000.00	0.00	18,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	9,500,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**130,000,000.00**	**130,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**130,000,000.00**	**130,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	130,000,000.00	130,000,000.00	0.00	0.00	0.00	0.00

022205400100	**BORNO MONDAY MARKET COMPANY LIMITED**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***95,739,815.41***	***233,705,000.00***	***233,705,000.00***	***118,720,701.17***	***229,885,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***78,437,774.49***	***162,885,000.00***	***162,885,000.00***	***92,568,704.49***	***162,885,000.00***	***0.00***	***0.00***
2101	**SALARY**	**56,281,774.49**	**122,885,000.00**	**122,885,000.00**	**66,286,104.49**	**120,885,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**56,281,774.49**	**122,885,000.00**	**122,885,000.00**	**66,286,104.49**	**120,885,000.00**	**0.00**	**0.00**
21010101	SALARY	56,281,774.49	122,885,000.00	122,885,000.00	66,286,104.49	120,885,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**22,156,000.00**	**40,000,000.00**	**40,000,000.00**	**26,282,600.00**	**42,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**22,156,000.00**	**40,000,000.00**	**40,000,000.00**	**26,282,600.00**	**42,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	22,156,000.00	40,000,000.00	40,000,000.00	26,282,600.00	42,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***17,302,040.92***	***64,820,000.00***	***64,820,000.00***	***26,151,996.68***	***64,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**17,302,040.92**	**64,820,000.00**	**64,820,000.00**	**26,151,996.68**	**64,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**500,000.00**	**1,300,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,500,000.00	1,500,000.00	500,000.00	1,300,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,000,000.00**	**6,500,000.00**	**6,500,000.00**	**1,700,000.00**	**6,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	1,500,000.00	1,500,000.00	400,000.00	1,500,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	5,000,000.00	5,000,000.00	1,300,000.00	5,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,137,500.00**	**23,500,000.00**	**23,500,000.00**	**13,500,000.00**	**23,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	3,000,000.00	7,300,000.00	7,300,000.00	4,000,000.00	7,300,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,137,500.00	3,200,000.00	3,200,000.00	1,300,000.00	3,200,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	300,000.00	1,000,000.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	10,000,000.00	10,000,000.00	6,400,000.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**500,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**4,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	500,000.00	5,000,000.00	5,000,000.00	0.00	4,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,000,000.00**	**3,100,000.00**	**3,100,000.00**	**1,430,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	1,000,000.00	3,100,000.00	3,100,000.00	1,430,000.00	3,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**800,000.00**	**3,000,000.00**	**3,000,000.00**	**1,000,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	800,000.00	3,000,000.00	3,000,000.00	1,000,000.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,680,000.00**	**9,200,000.00**	**9,200,000.00**	**3,800,000.00**	**9,170,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,680,000.00	6,500,000.00	6,500,000.00	2,560,000.00	6,270,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	2,700,000.00	2,700,000.00	1,240,000.00	2,900,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**84,540.92**	**220,000.00**	**220,000.00**	**121,996.68**	**230,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	84,540.92	220,000.00	220,000.00	121,996.68	230,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,100,000.00**	**12,800,000.00**	**12,800,000.00**	**4,100,000.00**	**12,800,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	800,000.00	2,800,000.00	2,800,000.00	900,000.00	2,800,000.00	0.00	0.00
22021007	WELFARE PACKAGES	3,300,000.00	9,000,000.00	9,000,000.00	3,000,000.00	9,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***6,000,000.00***	***6,000,000.00***	***0.00***	***3,000,000.00***	***0.00***	***0.00***
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	6,000,000.00	6,000,000.00	0.00	3,000,000.00	0.00	0.00

022205400200	**BORNO KANO MOTOR PARK AND MARKET**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,135,705.11***	***43,900,000.00***	***50,900,000.00***	***4,585,609.04***	***39,100,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***610,000.00***	***1,800,000.00***	***1,800,000.00***	***1,425,678.00***	***1,800,000.00***	***0.00***	***0.00***
2101	**SALARY**	**610,000.00**	**1,800,000.00**	**1,800,000.00**	**1,425,678.00**	**1,800,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**610,000.00**	**1,800,000.00**	**1,800,000.00**	**1,425,678.00**	**1,800,000.00**	**0.00**	**0.00**
21010101	SALARY	610,000.00	1,800,000.00	1,800,000.00	1,425,678.00	1,800,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,525,705.11***	***35,000,000.00***	***35,000,000.00***	***3,159,931.04***	***35,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,525,705.11**	**35,000,000.00**	**35,000,000.00**	**3,159,931.04**	**35,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**150,000.00**	**5,000,000.00**	**5,000,000.00**	**170,000.00**	**5,000,000.00**	**0.00**	**0.00**

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	5,000,000.00	5,000,000.00	170,000.00	5,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**181,700.00**	**3,200,000.00**	**3,200,000.00**	**260,500.00**	**3,200,000.00**	**0.00**	**0.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	181,700.00	3,200,000.00	3,200,000.00	260,500.00	3,200,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**699,000.00**	**12,870,000.00**	**12,870,000.00**	**1,264,600.00**	**12,870,000.00**	**0.00**	**0.00**
22020406	OTHER MAINTENANCE SERVICES	300,000.00	7,970,000.00	7,970,000.00	523,900.00	7,970,000.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	309,000.00	2,500,000.00	2,500,000.00	292,200.00	2,500,000.00	0.00	0.00
22020413	MINOR ROAD MAINTENANCE	90,000.00	2,400,000.00	2,400,000.00	448,500.00	2,400,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**115,000.00**	**4,000,000.00**	**4,000,000.00**	**230,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	3,000,000.00	3,000,000.00	70,000.00	3,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	115,000.00	1,000,000.00	1,000,000.00	160,000.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**100,000.00**	**400,000.00**	**400,000.00**	**200,000.00**	**100,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	100,000.00	400,000.00	400,000.00	200,000.00	100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**9,405.11**	**30,000.00**	**30,000.00**	**19,831.04**	**30,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,405.11	30,000.00	30,000.00	19,831.04	30,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**270,600.00**	**9,500,000.00**	**9,500,000.00**	**1,015,000.00**	**9,800,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	50,000.00	1,000,000.00	1,000,000.00	270,000.00	1,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	1,000,000.00	265,000.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	83,600.00	2,500,000.00	2,500,000.00	450,000.00	2,800,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	137,000.00	5,000,000.00	5,000,000.00	30,000.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***7,100,000.00***	***14,100,000.00***	***0.00***	***2,300,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**7,000,000.00**	**13,100,000.00**	**0.00**	**2,300,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**7,000,000.00**	**13,100,000.00**	**0.00**	**2,300,000.00**	**0.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	100,000.00	0.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	6,000,000.00	0.00	300,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**100,000.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**100,000.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	100,000.00	1,000,000.00	0.00	0.00	0.00	0.00

022205600100	**BORNO MAIDUGURI INTERNATIONAL HOTEL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***5,000,000.00***	***5,000,000.00***	***0.00***	***5,000,000.00***	***0.00***	***0.00***
23	***CAPITAL EXPENDITURE***	***0.00***	***5,000,000.00***	***5,000,000.00***	***0.00***	***5,000,000.00***	***0.00***	***0.00***
2303	**REHABILITATION / REPAIRS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

022205700100	**BORNO STATE PLASTIC COMPANY (BOPLAS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***57,000,000.00***	***57,000,000.00***	***0.00***	***23,200,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***42,000,000.00***	***37,000,000.00***	***0.00***	***20,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**42,000,000.00**	**37,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**12,250,000.00**	**12,250,000.00**	**0.00**	**4,250,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	11,000,000.00	11,000,000.00	0.00	3,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**4,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	6,400,000.00	6,400,000.00	0.00	3,400,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00	0.00
22020205	WATER RATES	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**6,500,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**1,350,000.00**	**1,350,000.00**	**0.00**	**1,350,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00

220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**11,040,000.00**	**11,040,000.00**	**0.00**	**3,843,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	8,840,000.00	8,840,000.00	0.00	1,643,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**160,000.00**	**160,000.00**	**0.00**	**2,297,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	160,000.00	160,000.00	0.00	2,297,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**560,000.00**	**0.00**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	400,000.00	400,000.00	0.00	160,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,100,000.00	1,100,000.00	0.00	400,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***15,000,000.00***	***20,000,000.00***	***0.00***	***3,200,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**11,000,000.00**	**11,000,000.00**	**0.00**	**3,200,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**11,000,000.00**	**11,000,000.00**	**0.00**	**3,200,000.00**	**0.00**	**0.00**
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	4,000,000.00	4,000,000.00	0.00	3,200,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**4,000,000.00**	**9,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**4,000,000.00**	**9,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	2,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00

022205900100	**BORNO STATE WIRE AND NAIL COMPANY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***6,128,556.20***	***10,229,000.00***	***10,229,000.00***	***5,239,258.50***	***12,135,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***5,878,070.70***	***7,429,000.00***	***7,429,000.00***	***4,989,049.00***	***9,335,000.00***	***0.00***	***0.00***
2101	**SALARY**	**5,878,070.70**	**7,429,000.00**	**7,429,000.00**	**4,989,049.00**	**9,335,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**5,878,070.70**	**7,429,000.00**	**7,429,000.00**	**4,989,049.00**	**9,335,000.00**	**0.00**	**0.00**
21010101	SALARY	5,878,070.70	7,429,000.00	7,429,000.00	4,989,049.00	9,335,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***250,485.50***	***800,000.00***	***800,000.00***	***250,209.50***	***800,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**250,485.50**	**800,000.00**	**800,000.00**	**250,209.50**	**800,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**50,000.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**10,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**48,000.00**	**48,000.00**	**0.00**	**48,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	48,000.00	48,000.00	0.00	48,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**10,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**20,000.00**	**20,000.00**	**20,000.00**	**0.00**	**20,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	20,000.00	20,000.00	20,000.00	0.00	20,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**10,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**485.50**	**2,000.00**	**2,000.00**	**209.50**	**2,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	485.50	2,000.00	2,000.00	209.50	2,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**150,000.00**	**600,000.00**	**600,000.00**	**250,000.00**	**600,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	150,000.00	600,000.00	600,000.00	250,000.00	600,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***2,000,000.00***	***2,000,000.00***	***0.00***	***2,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00

022206000100	**BORNO STATE NEITAL NIGERIA LIMITED**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***19,890,486.53***	***38,541,000.00***	***38,541,000.00***	***21,706,886.14***	***76,939,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***19,316,344.80***	***22,541,000.00***	***22,541,000.00***	***21,175,555.64***	***24,059,000.00***	***0.00***	***0.00***
2101	**SALARY**	**19,316,344.80**	**20,741,000.00**	**20,741,000.00**	**19,375,555.64**	**22,169,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**19,316,344.80**	**20,741,000.00**	**20,741,000.00**	**19,375,555.64**	**22,169,000.00**	**0.00**	**0.00**
21010101	SALARY	19,316,344.80	20,741,000.00	20,741,000.00	19,375,555.64	22,169,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**1,800,000.00**	**1,800,000.00**	**1,800,000.00**	**1,890,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**1,800,000.00**	**1,800,000.00**	**1,800,000.00**	**1,890,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	1,800,000.00	1,800,000.00	1,800,000.00	1,890,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***574,141.73***	***12,000,000.00***	***6,000,000.00***	***531,330.50***	***6,330,000.00***	***0.00***	***0.00***

2202	**OVERHEAD COST**	**574,141.73**	**12,000,000.00**	**6,000,000.00**	**531,330.50**	**6,330,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**50,000.00**	**150,000.00**	**150,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**315,000.00**	**315,000.00**	**0.00**	**315,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	315,000.00	315,000.00	0.00	315,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**98,000.00**	**6,250,000.00**	**250,000.00**	**40,000.00**	**250,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000.00	50,000.00	50,000.00	40,000.00	50,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**128,100.00**	**4,320,000.00**	**4,320,000.00**	**0.00**	**4,650,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	28,100.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	100,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,670,000.00	1,670,000.00	0.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**81,000.00**	**360,000.00**	**360,000.00**	**330,000.00**	**360,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	81,000.00	360,000.00	360,000.00	330,000.00	360,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**57,900.00**	**100,000.00**	**100,000.00**	**30,000.00**	**100,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	57,900.00	100,000.00	100,000.00	30,000.00	100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,141.73**	**5,000.00**	**5,000.00**	**1,330.50**	**5,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,141.73	5,000.00	5,000.00	1,330.50	5,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**158,000.00**	**300,000.00**	**300,000.00**	**130,000.00**	**300,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	13,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22021007	WELFARE PACKAGES	145,000.00	200,000.00	200,000.00	130,000.00	200,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***4,000,000.00***	***10,000,000.00***	***0.00***	***46,550,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**4,000,000.00**	**10,000,000.00**	**0.00**	**31,550,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**4,000,000.00**	**10,000,000.00**	**0.00**	**31,550,000.00**	**0.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	0.00	6,000,000.00	0.00	31,550,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**0.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00

022206100100	**BORNO STATE SUPPLY COMPANY (BOSCO)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***9,531,911.21***	***27,670,000.00***	***28,670,000.00***	***12,330,189.50***	***19,684,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***9,389,911.21***	***22,880,000.00***	***22,880,000.00***	***11,673,480.00***	***15,884,000.00***	***0.00***	***0.00***
2101	**SALARY**	**8,909,911.21**	**20,000,000.00**	**20,000,000.00**	**9,753,480.00**	**13,004,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**8,909,911.21**	**20,000,000.00**	**20,000,000.00**	**9,753,480.00**	**13,004,000.00**	**0.00**	**0.00**
21010101	SALARY	8,909,911.21	20,000,000.00	20,000,000.00	9,753,480.00	13,004,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**480,000.00**	**2,880,000.00**	**2,880,000.00**	**1,920,000.00**	**2,880,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**480,000.00**	**2,880,000.00**	**2,880,000.00**	**1,920,000.00**	**2,880,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	480,000.00	2,880,000.00	2,880,000.00	1,920,000.00	2,880,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***142,000.00***	***2,790,000.00***	***790,000.00***	***656,709.50***	***1,800,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**142,000.00**	**2,790,000.00**	**790,000.00**	**656,709.50**	**1,800,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**198,000.00**	**198,000.00**	**123,000.00**	**400,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	198,000.00	198,000.00	123,000.00	400,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**2,000.00**	**13,000.00**	**13,000.00**	**13,000.00**	**67,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	2,000.00	13,000.00	13,000.00	13,000.00	67,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**70,000.00**	**2,198,000.00**	**198,000.00**	**170,000.00**	**400,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,000.00	198,000.00	198,000.00	170,000.00	400,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**26,000.00**	**26,000.00**	**26,000.00**	**200,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	26,000.00	26,000.00	26,000.00	200,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**26,000.00**	**26,000.00**	**0.00**	**0.00**	**0.00**	**0.00**

22020501	LOCAL TRAINING	0.00	26,000.00	26,000.00	0.00	0.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**10,000.00**	**63,000.00**	**63,000.00**	**60,000.00**	**100,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	10,000.00	63,000.00	63,000.00	60,000.00	100,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**58,000.00**	**264,000.00**	**264,000.00**	**264,000.00**	**630,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	58,000.00	264,000.00	264,000.00	264,000.00	630,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,000.00**	**2,000.00**	**2,000.00**	**709.50**	**3,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00	2,000.00	709.50	3,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***2,000,000.00***	***5,000,000.00***	***0.00***	***2,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**1,000,000.00**	**3,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**1,000,000.00**	**3,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00

022900100100	**MINISTRY OF TRANSPORT AND ENERGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***13,062,859,266.31***	***11,579,540,000.00***	***10,700,008,000.00***	***10,989,667,000.69***	***17,494,600,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***45,908,628.77***	***50,000,000.00***	***50,000,000.00***	***37,527,330.00***	***64,034,000.00***	***0.00***	***0.00***
2101	**SALARY**	**42,199,344.95**	**20,000,000.00**	**20,000,000.00**	**7,527,330.00**	**10,034,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**42,199,344.95**	**20,000,000.00**	**20,000,000.00**	**7,527,330.00**	**10,034,000.00**	**0.00**	**0.00**
21010101	SALARY	42,199,344.95	20,000,000.00	20,000,000.00	7,527,330.00	10,034,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,709,283.82**	**30,000,000.00**	**30,000,000.00**	**30,000,000.00**	**54,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**3,709,283.82**	**30,000,000.00**	**30,000,000.00**	**30,000,000.00**	**54,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	3,709,283.82	30,000,000.00	30,000,000.00	30,000,000.00	54,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,023,121,519.52***	***2,923,540,000.00***	***1,923,540,000.00***	***1,069,687,867.93***	***5,674,580,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,023,121,519.52**	**2,923,540,000.00**	**1,923,540,000.00**	**1,069,687,867.93**	**5,674,580,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,006,000.00**	**175,000,000.00**	**175,000,000.00**	**6,566,000.00**	**625,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,006,000.00	5,000,000.00	5,000,000.00	1,786,000.00	5,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	700,000.00	350,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	4,080,000.00	250,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**1,777,050,000.00**	**1,626,000,000.00**	**458,110,000.00**	**713,159,367.93**	**1,870,520,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,777,050,000.00	1,620,000,000.00	452,110,000.00	712,193,367.93	1,840,520,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	5,000,000.00	5,000,000.00	966,000.00	20,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**100.00**	**6,500,000.00**	**6,500,000.00**	**2,506,800.00**	**10,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100.00	6,500,000.00	6,500,000.00	2,506,800.00	10,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**63,095,330.00**	**206,000,000.00**	**206,000,000.00**	**56,454,122.00**	**212,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	8,136,000.00	50,000,000.00	50,000,000.00	34,412,122.00	50,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	3,000,000.00	1,630,000.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00	2,000,000.00	1,185,000.00	3,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	45,237,630.00	40,000,000.00	40,000,000.00	13,900,000.00	40,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	9,721,700.00	1,000,000.00	1,000,000.00	427,000.00	4,000,000.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	100,000,000.00	100,000,000.00	4,900,000.00	100,000,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**10,811,448.00**	**50,000,000.00**	**50,000,000.00**	**2,408,000.00**	**20,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	10,811,448.00	20,000,000.00	20,000,000.00	2,408,000.00	10,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**45,000,000.00**	**260,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	60,000,000.00	60,000,000.00	45,000,000.00	260,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,383,002.49**	**565,000,000.00**	**565,000,000.00**	**128,482,126.00**	**2,570,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	33,002.49	15,000,000.00	15,000,000.00	5,715,000.00	20,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	600,000.00	50,000,000.00	50,000,000.00	30,000,000.00	50,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	9,750,000.00	500,000,000.00	500,000,000.00	92,767,126.00	2,500,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,862,639.03**	**40,000.00**	**40,000.00**	**40,000.00**	**60,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,862,639.03	40,000.00	40,000.00	40,000.00	60,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**146,913,000.00**	**235,000,000.00**	**402,890,000.00**	**115,071,452.00**	**107,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	30,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	100,000,000.00	267,890,000.00	109,603,452.00	20,000,000.00	0.00	0.00

22021003	PUBLICITY & ADVERTISEMENTS	98,238,000.00	5,000,000.00	5,000,000.00	500,000.00	3,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	17,625,000.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,000,000.00	2,000,000.00	1,968,000.00	6,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***10,993,829,118.02***	***8,606,000,000.00***	***8,726,468,000.00***	***9,882,451,802.76***	***11,755,986,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**6,944,720,768.28**	**1,371,000,000.00**	**1,371,000,000.00**	**1,770,235,805.41**	**1,177,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**6,944,720,768.28**	**1,371,000,000.00**	**1,371,000,000.00**	**1,770,235,805.41**	**1,177,000,000.00**	**0.00**	**0.00**
23010104	PURCHASE MOTOR CYCLES	182,000,000.00	200,000,000.00	200,000,000.00	57,056,750.00	200,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	453,042,000.00	100,000,000.00	100,000,000.00	57,056,750.00	300,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	6,296,894,568.28	1,000,000,000.00	1,000,000,000.00	1,652,754,305.41	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,684,200.00	20,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	1,500,000.00	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	600,000.00	4,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	40,000,000.00	40,000,000.00	3,368,000.00	600,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**2,351,911,094.74**	**7,000,000,000.00**	**7,120,468,000.00**	**7,923,093,497.35**	**10,103,986,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**2,351,911,094.74**	**7,000,000,000.00**	**7,120,468,000.00**	**7,923,093,497.35**	**10,103,986,000.00**	**0.00**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	2,000,000,000.00	2,120,468,000.00	3,572,999,328.80	1,000,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,131,382,000.00	4,000,000,000.00	4,000,000,000.00	3,588,554,323.00	8,103,986,000.00	0.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	220,529,094.74	1,000,000,000.00	1,000,000,000.00	761,539,845.55	1,000,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**200,000,000.00**	**200,000,000.00**	**185,557,500.00**	**200,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**200,000,000.00**	**200,000,000.00**	**185,557,500.00**	**200,000,000.00**	**0.00**	**0.00**
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHT	0.00	200,000,000.00	200,000,000.00	185,557,500.00	200,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**1,697,197,255.00**	**35,000,000.00**	**35,000,000.00**	**3,565,000.00**	**275,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,697,197,255.00**	**35,000,000.00**	**35,000,000.00**	**3,565,000.00**	**275,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	7,500,000.00	10,000,000.00	10,000,000.00	1,305,000.00	20,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	1,187,647,255.00	15,000,000.00	15,000,000.00	0.00	225,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	502,050,000.00	10,000,000.00	10,000,000.00	2,260,000.00	30,000,000.00	0.00	0.00

022905300100	**BORNO STATE EXPRESS TRANSPORT CORPORATIO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***133,900,138.39***	***1,998,288,000.00***	***1,998,288,000.00***	***670,349,737.32***	***1,724,518,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***73,935,319.89***	***196,824,000.00***	***196,824,000.00***	***193,442,066.77***	***405,518,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**196,824,000.00**	**196,824,000.00**	**193,442,066.77**	**234,952,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**196,824,000.00**	**196,824,000.00**	**193,442,066.77**	**234,952,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	196,824,000.00	196,824,000.00	193,442,066.77	234,952,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**73,935,319.89**	**0.00**	**0.00**	**0.00**	**120,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**73,935,319.89**	**0.00**	**0.00**	**0.00**	**120,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	73,935,319.89	0.00	0.00	0.00	120,000,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**0.00**	**0.00**	**0.00**	**0.00**	**50,566,000.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**0.00**	**0.00**	**0.00**	**0.00**	**50,566,000.00**	**0.00**	**0.00**
21030101	GRATUITY	0.00	0.00	0.00	0.00	16,855,000.00	0.00	0.00
21030104	CLEARANCE OF GRATUITY ARREARS	0.00	0.00	0.00	0.00	33,711,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***59,964,818.50***	***911,464,000.00***	***911,464,000.00***	***359,787,670.55***	***704,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**59,964,818.50**	**909,964,000.00**	**909,964,000.00**	**358,463,670.55**	**702,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**2,750,000.00**	**15,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	2,750,000.00	15,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**2,110,300.00**	**10,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	5,000,000.00	2,110,300.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**14,356,000.00**	**14,356,000.00**	**4,269,950.00**	**21,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,356,000.00	5,356,000.00	1,572,450.00	10,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	7,000,000.00	7,000,000.00	1,802,000.00	8,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	2,000,000.00	2,000,000.00	895,500.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**57,390,000.00**	**600,000,000.00**	**600,000,000.00**	**187,081,187.00**	**305,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	57,390,000.00	600,000,000.00	600,000,000.00	187,081,187.00	305,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**500,000.00**	**10,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,500,000.00	1,500,000.00	500,000.00	10,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**5,500,000.00**	**5,500,000.00**	**3,150,000.00**	**7,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	4,000,000.00	4,000,000.00	1,650,000.00	5,000,000.00	0.00	0.00

22020605	CLEANING & FUMIGATION SERVICES	0.00	1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**1,608,000.00**	**1,608,000.00**	**430,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020703	LEGAL SERVICES	0.00	1,608,000.00	1,608,000.00	430,000.00	2,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,574,000.00**	**250,000,000.00**	**250,000,000.00**	**150,516,700.00**	**200,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,574,000.00	250,000,000.00	250,000,000.00	150,516,700.00	200,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**818.50**	**1,000,000.00**	**1,000,000.00**	**349,283.55**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	818.50	1,000,000.00	1,000,000.00	349,283.55	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**7,306,250.00**	**131,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	8,000,000.00	8,000,000.00	694,250.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,500,000.00	5,500,000.00	2,285,000.00	57,500,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	2,000,000.00	850,000.00	5,500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	3,500,000.00	3,500,000.00	1,477,000.00	55,000,000.00	0.00	0.00
2203	**LOANS AND ADVANCES**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,324,000.00**	**2,000,000.00**	**0.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,324,000.00**	**2,000,000.00**	**0.00**	**0.00**
22030102	BICYCLE ADVANCES	0.00	1,500,000.00	1,500,000.00	1,324,000.00	2,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***890,000,000.00***	***890,000,000.00***	***117,120,000.00***	***615,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**750,000,000.00**	**750,000,000.00**	**117,120,000.00**	**448,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**750,000,000.00**	**750,000,000.00**	**117,120,000.00**	**448,000,000.00**	**0.00**	**0.00**
23010108	PURCHASE OF BUSES	0.00	700,000,000.00	700,000,000.00	101,300,000.00	368,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	50,000,000.00	50,000,000.00	15,820,000.00	80,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**137,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**137,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	137,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**40,000,000.00**	**40,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**40,000,000.00**	**40,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	40,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00	0.00

022905500100	**BORNO STATE TRAFFIC MANAGEMENT AGENCY (B**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***265,344,157.93***	***859,859,000.00***	***859,859,000.00***	***128,672,338.55***	***852,679,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***142,749,000.00***	***312,800,000.00***	***312,800,000.00***	***78,269,000.00***	***312,800,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**142,749,000.00**	**312,800,000.00**	**312,800,000.00**	**78,269,000.00**	**312,800,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**142,749,000.00**	**312,800,000.00**	**312,800,000.00**	**78,269,000.00**	**312,800,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	142,749,000.00	312,800,000.00	312,800,000.00	78,269,000.00	312,800,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***41,992,493.45***	***226,530,000.00***	***226,530,000.00***	***50,403,338.55***	***215,795,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**41,992,493.45**	**226,530,000.00**	**226,530,000.00**	**50,403,338.55**	**215,795,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**102,000.00**	**4,200,000.00**	**4,200,000.00**	**1,998,661.25**	**4,200,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	102,000.00	4,200,000.00	4,200,000.00	1,998,661.25	4,200,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**142,500.00**	**745,000.00**	**745,000.00**	**201,588.65**	**410,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	133,000.00	525,000.00	525,000.00	155,000.00	300,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	210,000.00	210,000.00	46,588.65	100,000.00	0.00	0.00
22020205	WATER RATES	9,500.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,551,000.00**	**62,335,000.00**	**62,335,000.00**	**9,750,900.00**	**45,335,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,731,000.00	32,335,000.00	32,335,000.00	9,458,700.00	25,335,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	820,000.00	30,000,000.00	30,000,000.00	292,200.00	20,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,067,800.00**	**20,000,000.00**	**20,000,000.00**	**7,074,800.00**	**25,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	6,067,800.00	20,000,000.00	20,000,000.00	7,074,800.00	25,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**305,000.00**	**5,250,000.00**	**5,250,000.00**	**15,388.65**	**5,250,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	305,000.00	5,250,000.00	5,250,000.00	15,388.65	5,250,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**14,588,715.00**	**60,500,000.00**	**60,500,000.00**	**20,820,000.00**	**62,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	12,912,140.00	60,000,000.00	60,000,000.00	20,480,500.00	60,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,676,575.00	500,000.00	500,000.00	339,500.00	2,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**31,778.45**	**100,000.00**	**100,000.00**	**100,000.00**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,778.45	100,000.00	100,000.00	100,000.00	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,203,700.00**	**73,400,000.00**	**73,400,000.00**	**10,442,000.00**	**73,400,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	1,680,000.00	2,100,000.00	2,100,000.00	1,011,500.00	2,100,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,014,200.00	65,000,000.00	65,000,000.00	8,610,000.00	65,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	349,500.00	2,100,000.00	2,100,000.00	675,000.00	2,100,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	160,000.00	4,200,000.00	4,200,000.00	145,500.00	4,200,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***80,602,664.48***	***320,529,000.00***	***320,529,000.00***	***0.00***	***324,084,000.00***	***0.00***	***0.00***

2301	**FIXED ASSETS PURCHASED**	**27,750,000.00**	**127,146,000.00**	**127,146,000.00**	**0.00**	**177,146,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**27,750,000.00**	**127,146,000.00**	**127,146,000.00**	**0.00**	**177,146,000.00**	**0.00**	**0.00**
23010104	PURCHASE MOTOR CYCLES	0.00	17,500,000.00	17,500,000.00	0.00	17,500,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,512,000.00	5,512,000.00	0.00	5,512,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	27,750,000.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	100,000,000.00	100,000,000.00	0.00	150,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**52,852,664.48**	**193,383,000.00**	**193,383,000.00**	**0.00**	**146,938,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**52,852,664.48**	**193,383,000.00**	**193,383,000.00**	**0.00**	**146,938,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	26,445,000.00	26,445,000.00	0.00	146,938,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,852,664.48	166,938,000.00	166,938,000.00	0.00	0.00	0.00	0.00

022905700100	**BORNO STATE RURAL ELECTRIFICATION BOARD (R**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***798,827,661.00***	***7,461,690,000.00***	***4,160,459,000.00***	***2,957,922,801.60***	***11,401,720,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***59,199,902.55***	***69,678,000.00***	***69,678,000.00***	***54,112,441.88***	***95,762,000.00***	***0.00***	***0.00***
2101	**SALARY**	**57,505,902.55**	**60,678,000.00**	**60,678,000.00**	**51,677,441.88**	**77,762,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**57,505,902.55**	**60,678,000.00**	**60,678,000.00**	**51,677,441.88**	**77,762,000.00**	**0.00**	**0.00**
21010101	SALARY	57,505,902.55	60,678,000.00	60,678,000.00	51,677,441.88	77,762,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,694,000.00**	**9,000,000.00**	**9,000,000.00**	**2,435,000.00**	**18,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**1,694,000.00**	**9,000,000.00**	**9,000,000.00**	**2,435,000.00**	**18,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	1,694,000.00	9,000,000.00	9,000,000.00	2,435,000.00	18,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,941,210.94***	***232,550,000.00***	***232,550,000.00***	***2,736,709.72***	***289,050,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,941,210.94**	**232,550,000.00**	**232,550,000.00**	**2,736,709.72**	**289,050,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,633,400.00**	**3,500,000.00**	**3,500,000.00**	**1,492,450.00**	**4,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,633,400.00	1,500,000.00	1,500,000.00	1,492,450.00	2,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**302,000.00**	**114,000,000.00**	**114,000,000.00**	**1,200,000.00**	**120,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	9,000,000.00	9,000,000.00	200,000.00	15,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	3,000,000.00	1,000,000.00	3,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	302,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**75,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**75,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,810.94**	**50,000.00**	**50,000.00**	**44,259.72**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,810.94	50,000.00	50,000.00	44,259.72	50,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***737,686,547.51***	***7,159,462,000.00***	***3,858,231,000.00***	***2,901,073,650.00***	***11,016,908,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**737,686,547.51**	**107,000,000.00**	**107,000,000.00**	**0.00**	**136,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**737,686,547.51**	**107,000,000.00**	**107,000,000.00**	**0.00**	**136,500,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	87,500,000.00	87,500,000.00	0.00	117,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,750,000.00	8,750,000.00	0.00	8,750,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	463,449,159.01	3,750,000.00	3,750,000.00	0.00	3,750,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	274,237,388.50	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**4,999,462,000.00**	**3,751,231,000.00**	**2,901,073,650.00**	**9,329,924,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**4,999,462,000.00**	**3,751,231,000.00**	**2,901,073,650.00**	**9,329,924,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	314,782,000.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	4,999,462,000.00	3,751,231,000.00	2,901,073,650.00	9,015,142,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**	**1,497,484,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**	**1,497,484,000.00**	**0.00**	**0.00**
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	2,000,000,000.00	0.00	0.00	1,497,484,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**53,000,000.00**	**0.00**	**0.00**	**53,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**53,000,000.00**	**0.00**	**0.00**	**53,000,000.00**	**0.00**	**0.00**

23050101	RESEARCH AND DEVELOPMENT	0.00	3,000,000.00	0.00	0.00	3,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0.00	0.00

023400100100	MINISTRY OF WORKS AND HOUSING							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*20,957,414,802.59*	*43,196,875,000.00*	*42,196,875,000.00*	*45,369,676,064.83*	*58,270,541,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*251,157,881.49*	*400,275,000.00*	*400,275,000.00*	*323,273,497.15*	*455,504,000.00*	*0.00*	*0.00*
2101	**SALARY**	**231,717,881.49**	**325,275,000.00**	**325,275,000.00**	**304,883,497.15**	**380,504,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**231,717,881.49**	**325,275,000.00**	**325,275,000.00**	**304,883,497.15**	**380,504,000.00**	**0.00**	**0.00**
21010101	SALARY	231,717,881.49	325,275,000.00	325,275,000.00	304,883,497.15	380,504,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**19,440,000.00**	**75,000,000.00**	**75,000,000.00**	**18,390,000.00**	**75,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**19,440,000.00**	**75,000,000.00**	**75,000,000.00**	**18,390,000.00**	**75,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	19,440,000.00	75,000,000.00	75,000,000.00	18,390,000.00	75,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*241,999,297.50*	*1,194,600,000.00*	*1,194,600,000.00*	*103,274,348.32*	*870,400,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**241,999,297.50**	**1,194,600,000.00**	**1,194,600,000.00**	**103,274,348.32**	**870,400,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,770,800.00**	**220,000,000.00**	**220,000,000.00**	**0.00**	**170,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,900,000.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,870,800.00	120,000,000.00	120,000,000.00	0.00	100,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**550,000.00**	**14,000,000.00**	**14,000,000.00**	**440,000.00**	**12,800,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	550,000.00	2,000,000.00	2,000,000.00	440,000.00	2,000,000.00	0.00	0.00
22020302	BOOKS	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	11,200,000.00	11,200,000.00	0.00	10,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**800,000.00**	**507,000,000.00**	**507,000,000.00**	**1,150,000.00**	**62,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	500,000,000.00	500,000,000.00	390,000.00	50,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	800,000.00	5,000,000.00	5,000,000.00	760,000.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**54,480,000.00**	**100,000,000.00**	**100,000,000.00**	**24,750,000.00**	**103,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	54,480,000.00	60,000,000.00	60,000,000.00	24,750,000.00	63,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**100,000,000.00**	**100,000,000.00**	**48,400,000.00**	**300,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	100,000,000.00	100,000,000.00	48,400,000.00	300,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,187.50**	**1,000,000.00**	**1,000,000.00**	**14,348.32**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,187.50	1,000,000.00	1,000,000.00	14,348.32	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**179,397,310.00**	**238,500,000.00**	**238,500,000.00**	**28,520,000.00**	**208,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,400,000.00	100,500,000.00	100,500,000.00	0.00	100,500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	148,997,310.00	130,000,000.00	130,000,000.00	28,520,000.00	100,000,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*20,464,257,623.60*	*41,602,000,000.00*	*40,602,000,000.00*	*44,943,128,219.36*	*56,944,637,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**2,829,017,997.40**	**4,727,000,000.00**	**7,527,000,000.00**	**5,194,748,318.74**	**6,288,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,829,017,997.40**	**4,727,000,000.00**	**7,527,000,000.00**	**5,194,748,318.74**	**6,288,500,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,517,027,997.40	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	7,000,000.00	7,000,000.00	0.00	3,500,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	3,300,000,000.00	5,000,000,000.00	3,870,668,593.78	3,000,000,000.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	311,990,000.00	1,100,000,000.00	2,200,000,000.00	1,324,079,724.96	3,000,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**17,635,239,626.20**	**36,875,000,000.00**	**33,075,000,000.00**	**39,748,379,900.62**	**46,556,717,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**17,635,239,626.20**	**36,875,000,000.00**	**33,075,000,000.00**	**39,748,379,900.62**	**46,556,717,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,000,000,000.00	2,000,000,000.00	526,666,408.80	500,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	12,450,911,436.38	7,000,000,000.00	5,500,000,000.00	14,163,026,060.01	2,000,000,000.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	521,832,791.51	300,000,000.00	250,000,000.00	250,000,000.00	1,659,000,000.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,662,495,398.31	28,575,000,000.00	25,325,000,000.00	24,808,687,431.81	30,397,717,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00

23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**4,069,420,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**4,069,420,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00	0.00	1,619,420,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	2,200,000,000.00	0.00	0.00
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00

023400400100	**BORNO STATE ROAD MAINTENANCE AGENCY (BO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***5,135,400,224.35***	***15,004,285,000.00***	***18,085,655,000.00***	***14,653,166,659.00***	***30,000,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***90,918,631.87***	***125,500,000.00***	***125,500,000.00***	***99,338,484.00***	***149,732,000.00***	***0.00***	***0.00***
2101	**SALARY**	**90,108,931.87**	**109,000,000.00**	**109,000,000.00**	**99,338,484.00**	**129,608,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**90,108,931.87**	**109,000,000.00**	**109,000,000.00**	**99,338,484.00**	**129,608,000.00**	**0.00**	**0.00**
21010101	SALARY	90,108,931.87	109,000,000.00	109,000,000.00	99,338,484.00	129,608,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**809,700.00**	**16,500,000.00**	**16,500,000.00**	**0.00**	**20,124,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**809,700.00**	**16,500,000.00**	**16,500,000.00**	**0.00**	**20,124,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	809,700.00	16,500,000.00	16,500,000.00	0.00	20,124,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***55,355,700.00***	***2,726,350,000.00***	***1,314,720,000.00***	***103,210,822.50***	***2,607,156,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**55,355,700.00**	**2,726,350,000.00**	**1,314,720,000.00**	**103,210,822.50**	**2,607,156,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**5,650,000.00**	**5,650,000.00**	**0.00**	**5,150,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,650,000.00	3,650,000.00	0.00	3,150,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**50,000.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	50,000.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**4,200,000.00**	**4,200,000.00**	**0.00**	**4,200,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,499,000.00**	**2,514,150,000.00**	**1,102,520,000.00**	**40,713,000.00**	**2,286,956,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	3,150,000.00	3,150,000.00	0.00	21,223,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,185,500.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	313,500.00	4,500,000.00	4,500,000.00	0.00	5,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	2,500,000,000.00	1,088,370,000.00	40,713,000.00	2,249,733,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**101,000,000.00**	**101,000,000.00**	**0.00**	**101,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**75,750,000.00**	**75,750,000.00**	**62,497,822.50**	**120,750,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	75,000,000.00	75,000,000.00	62,497,822.50	120,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**40,706,700.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**7,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	40,430,700.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	276,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**100,000.00**	**17,500,000.00**	**17,500,000.00**	**0.00**	**80,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	100,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***4,989,125,892.48***	***12,152,435,000.00***	***16,645,435,000.00***	***14,450,617,352.50***	***27,243,112,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**4,989,125,892.48**	**3,107,000,000.00**	**8,689,247,000.00**	**6,361,020,722.50**	**2,100,435,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,989,125,892.48**	**3,107,000,000.00**	**8,689,247,000.00**	**6,361,020,722.50**	**2,100,435,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00

23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	111,003,400.00	2,007,000,000.00	2,007,000,000.00	1,702,500,000.00	2,000,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	1,688,072,447.65	25,000,000.00	6,579,247,000.00	4,658,520,722.50	25,435,000.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	222,586,133.84	10,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	2,967,463,910.99	1,000,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**5,079,247,000.00**	**7,956,188,000.00**	**8,089,596,630.00**	**13,508,838,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**5,079,247,000.00**	**7,956,188,000.00**	**8,089,596,630.00**	**13,508,838,000.00**	**0.00**	**0.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	5,079,247,000.00	7,956,188,000.00	8,089,596,630.00	13,508,838,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**3,956,188,000.00**	**0.00**	**0.00**	**11,623,839,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**3,956,188,000.00**	**0.00**	**0.00**	**11,623,839,000.00**	**0.00**	**0.00**
23030113	REHABILITATION / REPAIRS - ROADS	0.00	3,956,188,000.00	0.00	0.00	11,623,839,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**10,000,000.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**10,000,000.00**	**0.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00	0.00

023400700100	**BORNO STATE HOUSING CORPORATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***64,083,827.71***	***450,156,000.00***	***450,156,000.00***	***33,485,194.85***	***253,048,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***38,097,719.94***	***84,696,000.00***	***84,696,000.00***	***25,987,681.86***	***88,048,000.00***	***0.00***	***0.00***
2101	**SALARY**	**25,535,549.34**	**31,946,000.00**	**31,946,000.00**	**15,254,740.46**	**22,000,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**25,535,549.34**	**31,946,000.00**	**31,946,000.00**	**15,254,740.46**	**22,000,000.00**	**0.00**	**0.00**
21010101	SALARY	25,535,549.34	31,946,000.00	31,946,000.00	15,254,740.46	22,000,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
2103	**SOCIAL BENEFITS**	**12,562,170.60**	**52,750,000.00**	**52,750,000.00**	**10,732,941.40**	**63,048,000.00**	**0.00**	**0.00**
210301	**SOCIAL BENEFITS**	**12,562,170.60**	**52,750,000.00**	**52,750,000.00**	**10,732,941.40**	**63,048,000.00**	**0.00**	**0.00**
21030102	PENSION	12,562,170.60	52,750,000.00	52,750,000.00	10,732,941.40	45,000,000.00	0.00	0.00
21030105	CLEARANCE OF PENSION ARREARS	0.00	0.00	0.00	0.00	18,048,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***25,986,107.77***	***65,460,000.00***	***65,460,000.00***	***7,497,512.99***	***65,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**25,986,107.77**	**65,460,000.00**	**65,460,000.00**	**7,497,512.99**	**65,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,005,000.00**	**3,000,000.00**	**3,000,000.00**	**1,144,500.00**	**3,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,005,000.00	1,500,000.00	1,500,000.00	1,144,500.00	2,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**550,000.00**	**550,000.00**	**0.00**	**550,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020205	WATER RATES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,601,000.00**	**5,910,000.00**	**5,910,000.00**	**2,072,500.00**	**6,410,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,500,000.00	2,500,000.00	520,500.00	2,500,000.00	0.00	0.00
22020302	BOOKS	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00
22020303	NEWSPAPERS	480,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	1,500,000.00	1,452,000.00	2,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,121,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,311,000.00**	**6,300,000.00**	**6,300,000.00**	**237,100.00**	**6,300,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	500,000.00	2,500,000.00	2,500,000.00	130,100.00	2,500,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	429,000.00	300,000.00	300,000.00	75,000.00	300,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	315,000.00	1,000,000.00	1,000,000.00	32,000.00	1,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	67,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**87,000.00**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	87,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**800,000.00**	**800,000.00**	**0.00**	**800,000.00**	**0.00**	**0.00**

22020605	CLEANING & FUMIGATION SERVICES	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**550,000.00**	**6,450,000.00**	**6,450,000.00**	**0.00**	**6,450,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	550,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**210,000.00**	**2,300,000.00**	**2,300,000.00**	**754,000.00**	**2,300,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	322,000.00	1,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	210,000.00	1,300,000.00	1,300,000.00	432,000.00	1,300,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**456,000.00**	**50,000.00**	**50,000.00**	**4,412.99**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	456,000.00	50,000.00	50,000.00	4,412.99	50,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,766,107.77**	**39,600,000.00**	**39,600,000.00**	**3,285,000.00**	**38,140,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	4,022.77	5,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,463,100.00	30,000,000.00	30,000,000.00	2,102,000.00	28,540,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	17,390,000.00	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	405,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	120,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22021007	WELFARE PACKAGES	383,985.00	2,000,000.00	2,000,000.00	83,000.00	2,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***300,000,000.00***	***300,000,000.00***	***0.00***	***100,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**21,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**21,000,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010106	PURCHASE OF VANS	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**279,000,000.00**	**279,000,000.00**	**0.00**	**79,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**279,000,000.00**	**279,000,000.00**	**0.00**	**79,000,000.00**	**0.00**	**0.00**
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	279,000,000.00	279,000,000.00	0.00	79,000,000.00	0.00	0.00

025200100100	**MINISTRY OF WATER RESOURCES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***3,626,412,668.08***	***9,477,696,000.00***	***8,477,696,000.00***	***2,480,986,908.95***	***8,873,392,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***401,576,807.74***	***465,686,000.00***	***465,686,000.00***	***432,597,854.38***	***672,632,000.00***	***0.00***	***0.00***
2101	**SALARY**	**379,549,807.74**	**380,686,000.00**	**380,686,000.00**	**354,394,854.38**	**567,632,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**379,549,807.74**	**380,686,000.00**	**380,686,000.00**	**354,394,854.38**	**567,632,000.00**	**0.00**	**0.00**
21010101	SALARY	379,549,807.74	380,686,000.00	380,686,000.00	354,394,854.38	567,632,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**22,027,000.00**	**85,000,000.00**	**85,000,000.00**	**78,203,000.00**	**105,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**22,027,000.00**	**85,000,000.00**	**85,000,000.00**	**78,203,000.00**	**105,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	22,027,000.00	85,000,000.00	85,000,000.00	78,203,000.00	105,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***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***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**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**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,419,000.00**	**75,000,000.00**	**75,000,000.00**	**7,429,400.00**	**75,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,419,000.00	15,000,000.00	15,000,000.00	7,429,400.00	15,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**875,500.00**	**3,207,500,000.00**	**7,500,000.00**	**3,646,800.00**	**3,007,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	875,500.00	7,500,000.00	7,500,000.00	3,646,800.00	7,500,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	3,200,000,000.00	0.00	0.00	3,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**105,150,000.00**	**105,150,000.00**	**0.00**	**100,150,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	105,000,000.00	105,000,000.00	0.00	100,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**62,160.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	62,160.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,816,646,052.80**	**2,901,000,000.00**	**2,901,000,000.00**	**1,370,513,925.00**	**2,897,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,816,640,889.80	7,500,000.00	7,500,000.00	385,000.00	7,500,000.00	0.00	0.00

22020803	PLANT / GENERATOR FUEL COST	5,163.00	2,893,500,000.00	2,893,500,000.00	1,370,128,925.00	2,890,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**160,000.00**	**100,000.00**	**100,000.00**	**39,786.77**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	160,000.00	100,000.00	100,000.00	39,786.77	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,864,000.00**	**106,260,000.00**	**106,260,000.00**	**35,659,000.00**	**103,510,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,260,000.00	1,260,000.00	130,000.00	1,260,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,864,000.00	26,250,000.00	26,250,000.00	0.00	26,250,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	78,750,000.00	78,750,000.00	35,529,000.00	76,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***1,395,809,147.54***	***2,600,000,000.00***	***4,800,000,000.00***	***631,100,142.80***	***2,000,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,287,306,800.00**	**978,100,000.00**	**978,100,000.00**	**262,000.00**	**924,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,287,306,800.00**	**978,100,000.00**	**978,100,000.00**	**262,000.00**	**924,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,500,000.00	25,500,000.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	15,500,000.00	15,500,000.00	142,000.00	10,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	8,550,000.00	8,550,000.00	120,000.00	2,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	190,303,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,097,003,800.00	826,550,000.00	826,550,000.00	0.00	800,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**30,086,100.00**	**1,000,000,000.00**	**2,200,000,000.00**	**0.00**	**600,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**30,086,100.00**	**1,000,000,000.00**	**2,200,000,000.00**	**0.00**	**600,000,000.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,086,100.00	1,000,000,000.00	2,200,000,000.00	0.00	600,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**78,416,247.54**	**541,900,000.00**	**1,521,900,000.00**	**621,565,142.80**	**450,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**78,416,247.54**	**541,900,000.00**	**1,521,900,000.00**	**621,565,142.80**	**450,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	48,956,247.54	511,900,000.00	1,000,000,000.00	189,643,719.00	400,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	29,460,000.00	10,000,000.00	511,900,000.00	424,195,423.80	20,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	0.00	20,000,000.00	10,000,000.00	7,726,000.00	30,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**80,000,000.00**	**100,000,000.00**	**9,273,000.00**	**26,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**80,000,000.00**	**100,000,000.00**	**9,273,000.00**	**26,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	20,000,000.00	0.00	11,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	65,000,000.00	80,000,000.00	9,273,000.00	15,000,000.00	0.00	0.00

025210300100	**BORNO STATE RURAL WATER SUPPLY AND SANITA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***304,682,440.86***	***4,220,327,000.00***	***4,150,327,000.00***	***15,858,276,648.89***	***12,480,144,000.00***	***0.00***	***250,000,000.00***
21	***PERSONNEL COST***	***1,640,000.00***	***4,920,000.00***	***4,920,000.00***	***3,060,000.00***	***6,300,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,640,000.00**	**4,920,000.00**	**4,920,000.00**	**3,060,000.00**	**6,300,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**1,640,000.00**	**4,920,000.00**	**4,920,000.00**	**3,060,000.00**	**6,300,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	1,640,000.00	4,920,000.00	4,920,000.00	3,060,000.00	6,300,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***3,445,728.10***	***265,407,000.00***	***215,407,000.00***	***62,394,761.46***	***299,480,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**3,440,200.00**	**182,027,000.00**	**132,027,000.00**	**62,394,761.46**	**199,480,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**680,000.00**	**101,500,000.00**	**101,500,000.00**	**47,322,656.74**	**90,430,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	680,000.00	50,700,000.00	50,700,000.00	5,754,000.00	30,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,800,000.00	50,800,000.00	41,568,656.74	40,800,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	19,630,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,510,200.00**	**53,377,000.00**	**3,377,000.00**	**2,623,200.00**	**73,377,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,510,200.00	3,377,000.00	3,377,000.00	2,623,200.00	23,377,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**16,800,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,100,000.00	1,100,000.00	0.00	16,800,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**13,920,000.00**	**13,920,000.00**	**12,088,904.72**	**10,920,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,920,000.00	10,920,000.00	10,920,000.00	10,920,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,000,000.00	3,000,000.00	1,168,904.72	0.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,250,000.00**	**130,000.00**	**130,000.00**	**130,000.00**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,250,000.00	130,000.00	130,000.00	130,000.00	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**230,000.00**	**7,453,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	12,000,000.00	12,000,000.00	230,000.00	7,453,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**5,528.10**	**83,380,000.00**	**83,380,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**5,528.10**	**83,380,000.00**	**83,380,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	5,528.10	83,380,000.00	83,380,000.00	0.00	100,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***299,596,712.76***	***3,950,000,000.00***	***3,930,000,000.00***	***15,792,821,887.43***	***12,174,364,000.00***	***0.00***	***250,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**445,000,000.00**	**0.00**	**0.00**	**945,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**445,000,000.00**	**0.00**	**0.00**	**945,000,000.00**	**0.00**	**0.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	445,000,000.00	0.00	0.00	945,000,000.00	0.00	0.00

2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,635,000,000.00**	**70,000,000.00**	**597,314,953.17**	**7,998,364,000.00**	**0.00**	**220,000,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**2,635,000,000.00**	**70,000,000.00**	**597,314,953.17**	**7,998,364,000.00**	**0.00**	**220,000,000.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	2,635,000,000.00	0.00	0.00	7,732,900,000.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	0.00	0.00	0.00	220,000,000.00	0.00	220,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	70,000,000.00	597,314,953.17	45,464,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**286,848,618.51**	**680,000,000.00**	**3,080,000,000.00**	**14,655,948,708.12**	**3,030,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**286,848,618.51**	**680,000,000.00**	**3,080,000,000.00**	**14,655,948,708.12**	**3,030,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	286,848,618.51	680,000,000.00	3,080,000,000.00	14,655,948,708.12	3,030,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**12,748,094.25**	**190,000,000.00**	**780,000,000.00**	**539,558,226.14**	**201,000,000.00**	**0.00**	**30,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**12,748,094.25**	**190,000,000.00**	**780,000,000.00**	**539,558,226.14**	**201,000,000.00**	**0.00**	**30,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	650,000,000.00	443,857,372.25	50,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	70,000,000.00	80,000,000.00	38,411,123.12	101,000,000.00	0.00	30,000,000.00
23050130	HUMAN CAPITAL DEVELOPMENT	12,748,094.25	70,000,000.00	50,000,000.00	57,289,730.77	50,000,000.00	0.00	0.00

025600100100	**MINISTRY OF RECONSTRUCTION, REHABILITATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***9,018,270,759.02***	***22,026,737,000.00***	***21,026,737,000.00***	***14,220,289,589.15***	***53,710,006,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***45,498,185.85***	***47,737,000.00***	***47,737,000.00***	***34,664,348.00***	***67,707,000.00***	***0.00***	***0.00***
2101	**SALARY**	**12,111,457.85**	**15,949,000.00**	**15,949,000.00**	**14,159,348.00**	**20,187,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**12,111,457.85**	**15,949,000.00**	**15,949,000.00**	**14,159,348.00**	**20,187,000.00**	**0.00**	**0.00**
21010101	SALARY	12,111,457.85	15,949,000.00	15,949,000.00	14,159,348.00	20,187,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**33,386,728.00**	**31,788,000.00**	**31,788,000.00**	**20,505,000.00**	**47,520,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**33,386,728.00**	**31,788,000.00**	**31,788,000.00**	**20,505,000.00**	**47,520,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	33,386,728.00	31,788,000.00	31,788,000.00	20,505,000.00	47,520,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***6,359,533.97***	***6,036,200,000.00***	***636,200,000.00***	***114,507,154.84***	***7,860,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**6,359,533.97**	**5,836,200,000.00**	**436,200,000.00**	**113,449,154.84**	**7,760,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**250,000.00**	**50,000,000.00**	**50,000,000.00**	**2,120,000.00**	**35,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	20,000,000.00	20,000,000.00	2,120,000.00	15,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**	**1,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	100,000.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**302,000.00**	**5,405,000,000.00**	**5,000,000.00**	**2,475,000.00**	**7,504,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	302,000.00	5,000,000.00	5,000,000.00	2,475,000.00	4,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	5,400,000,000.00	0.00	0.00	7,500,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,000,000.00**	**20,000,000.00**	**20,000,000.00**	**20,000,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	2,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	40,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**63,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	63,000.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**850,000.00**	**100,000,000.00**	**100,000,000.00**	**46,538,000.00**	**80,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	850,000.00	100,000,000.00	100,000,000.00	46,538,000.00	80,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,530,000.00**	**60,000,000.00**	**60,000,000.00**	**12,738,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,530,000.00	60,000,000.00	60,000,000.00	12,738,000.00	40,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**14,533.97**	**100,000.00**	**100,000.00**	**73,954.84**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,533.97	100,000.00	100,000.00	73,954.84	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,350,000.00**	**191,000,000.00**	**191,000,000.00**	**29,404,200.00**	**53,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	41,000,000.00	41,000,000.00	10,222,200.00	3,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,350,000.00	150,000,000.00	150,000,000.00	19,182,000.00	50,000,000.00	0.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**200,000,000.00**	**200,000,000.00**	**1,058,000.00**	**100,000,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**200,000,000.00**	**200,000,000.00**	**1,058,000.00**	**100,000,000.00**	**0.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	200,000,000.00	200,000,000.00	1,058,000.00	100,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***8,966,413,039.20***	***15,942,800,000.00***	***20,342,800,000.00***	***14,071,118,086.31***	***45,782,299,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**23,538,000.00**	**616,000,000.00**	**616,000,000.00**	**0.00**	**765,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**23,538,000.00**	**616,000,000.00**	**616,000,000.00**	**0.00**	**765,000,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	15,400,000.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	8,138,000.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00

23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIE	0.00	350,000,000.00	350,000,000.00	0.00	750,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**6,791,559,462.70**	**13,541,800,000.00**	**18,141,800,000.00**	**14,044,083,306.31**	**41,512,299,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**6,791,559,462.70**	**13,541,800,000.00**	**18,141,800,000.00**	**14,044,083,306.31**	**41,512,299,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,000,000.00	1,073,000,000.00	1,073,000,000.00	0.00	1,500,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	388,000,000.00	4,288,000,000.00	2,751,771,951.70	2,467,971,000.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000.00	6,878,000,000.00	7,578,000,000.00	6,914,912,059.00	35,784,328,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	390,800,000.00	260,000,000.00	260,000,000.00	0.00	360,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	782,800,000.00	782,800,000.00	377,399,295.61	300,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	93,222,628.00	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,000,000,000.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	6,284,536,834.70	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**860,000,000.00**	**1,050,000,000.00**	**1,050,000,000.00**	**27,034,780.00**	**3,225,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**860,000,000.00**	**1,050,000,000.00**	**1,050,000,000.00**	**27,034,780.00**	**3,225,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	750,000,000.00	750,000,000.00	27,034,780.00	2,000,000,000.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	850,000,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	25,000,000.00	25,000,000.00	0.00	500,000,000.00	0.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FAC	10,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	500,000,000.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**1,291,315,576.50**	**735,000,000.00**	**535,000,000.00**	**0.00**	**280,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,291,315,576.50**	**735,000,000.00**	**535,000,000.00**	**0.00**	**280,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	35,000,000.00	35,000,000.00	0.00	230,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	1,291,315,576.50	700,000,000.00	500,000,000.00	0.00	50,000,000.00	0.00	0.00

031801100100	**BORNO STATE JUDICIAL SERVICE COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***20,195,105.43***	***61,957,000.00***	***61,957,000.00***	***50,035,486.67***	***51,457,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***19,775,105.43***	***60,457,000.00***	***60,457,000.00***	***49,566,779.96***	***28,788,000.00***	***0.00***	***0.00***
2101	**SALARY**	**19,775,105.43**	**60,457,000.00**	**60,457,000.00**	**49,566,779.96**	**28,788,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**19,775,105.43**	**60,457,000.00**	**60,457,000.00**	**49,566,779.96**	**28,788,000.00**	**0.00**	**0.00**
21010101	SALARY	19,775,105.43	60,457,000.00	60,457,000.00	49,566,779.96	7,872,000.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	0.00	20,916,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***420,000.00***	***1,500,000.00***	***1,500,000.00***	***468,706.71***	***22,669,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**420,000.00**	**1,500,000.00**	**1,500,000.00**	**468,706.71**	**22,669,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**300,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**270,000.00**	**400,000.00**	**400,000.00**	**335,000.00**	**400,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	270,000.00	400,000.00	400,000.00	335,000.00	400,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**250,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	200,000.00	200,000.00	0.00	250,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**135,000.00**	**250,000.00**	**250,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	135,000.00	250,000.00	250,000.00	0.00	400,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,000.00**	**1,000.00**	**77.50**	**1,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	77.50	1,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**15,000.00**	**349,000.00**	**349,000.00**	**133,629.21**	**21,318,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	250,000.00	250,000.00	34,629.21	300,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	20,919,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	15,000.00	99,000.00	99,000.00	99,000.00	99,000.00	0.00	0.00

031805100100	**BORNO STATE HIGH COURT OF JUSTICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***172,444,871.52***	***1,687,000,000.00***	***1,687,000,000.00***	***962,051,139.67***	***2,143,316,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***172,444,871.52***	***767,000,000.00***	***767,000,000.00***	***622,265,869.84***	***877,456,000.00***	***0.00***	***0.00***
2101	**SALARY**	**172,444,871.52**	**767,000,000.00**	**767,000,000.00**	**622,265,869.84**	**877,456,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**172,444,871.52**	**767,000,000.00**	**767,000,000.00**	**622,265,869.84**	**877,456,000.00**	**0.00**	**0.00**
21010101	SALARY	172,444,871.52	767,000,000.00	767,000,000.00	622,265,869.84	877,456,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***900,000,000.00***	***900,000,000.00***	***339,785,269.83***	***1,245,860,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**900,000,000.00**	**900,000,000.00**	**339,785,269.83**	**1,245,860,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**386,000,000.00**	**386,000,000.00**	**202,998,282.10**	**540,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	60,000,000.00	60,000,000.00	17,586,349.00	70,000,000.00	0.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	60,000,000.00	60,000,000.00	5,607,000.00	70,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	133,000,000.00	133,000,000.00	97,248,991.60	200,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	133,000,000.00	133,000,000.00	82,555,941.50	200,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**19,180,000.00**	**19,180,000.00**	**6,149,000.00**	**41,400,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	6,000,000.00	6,000,000.00	2,813,500.00	7,000,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	1,500,000.00	1,500,000.00	788,000.00	1,500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	10,000,000.00	10,000,000.00	2,547,500.00	25,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	5,200,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	480,000.00	480,000.00	0.00	1,500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**33,180,000.00**	**33,180,000.00**	**15,583,200.00**	**40,690,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	20,000,000.00	20,000,000.00	8,298,500.00	22,000,000.00	0.00	0.00
22020302	BOOKS	0.00	2,750,000.00	2,750,000.00	1,214,000.00	3,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	1,240,000.00	1,240,000.00	822,500.00	4,500,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	4,790,000.00	4,790,000.00	3,435,300.00	4,790,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,350,000.00	3,350,000.00	1,646,900.00	3,350,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,000,000.00	1,000,000.00	166,000.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**46,420,000.00**	**46,420,000.00**	**32,579,086.25**	**66,840,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	10,000,000.00	10,000,000.00	7,644,600.00	12,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000,000.00	10,000,000.00	6,293,986.25	12,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	10,070,000.00	10,070,000.00	9,397,900.00	11,500,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	5,730,000.00	5,730,000.00	3,006,800.00	7,500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	10,620,000.00	10,620,000.00	6,235,800.00	15,840,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	8,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**9,204,700.00**	**40,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	15,000,000.00	15,000,000.00	4,879,400.00	15,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00	15,000,000.00	4,325,300.00	25,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**25,500,000.00**	**25,500,000.00**	**5,910,000.00**	**25,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	7,500,000.00	7,500,000.00	1,400,700.00	7,500,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	7,500,000.00	7,500,000.00	3,335,500.00	7,500,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	5,000,000.00	5,000,000.00	650,000.00	5,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,500,000.00	5,500,000.00	523,800.00	5,500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**5,040,000.00**	**5,040,000.00**	**0.00**	**8,750,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	1,660,000.00	1,660,000.00	0.00	2,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,630,000.00	1,630,000.00	0.00	5,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**140,000,000.00**	**140,000,000.00**	**30,599,500.00**	**190,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	15,000,000.00	15,000,000.00	5,363,000.00	15,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	5,000,000.00	5,000,000.00	556,500.00	5,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	120,000,000.00	120,000,000.00	24,680,000.00	170,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**110,000.00**	**110,000.00**	**39,026.23**	**110,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	110,000.00	110,000.00	39,026.23	110,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**214,570,000.00**	**214,570,000.00**	**36,722,475.25**	**292,570,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	10,000,000.00	3,979,584.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	10,000,000.00	3,589,500.00	12,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	125,000,000.00	125,000,000.00	9,194,380.00	50,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	2,000,000.00	2,000,000.00	294,000.00	2,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	52,000,000.00	52,000,000.00	17,499,500.00	52,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	12,570,000.00	12,570,000.00	2,165,511.25	12,570,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***20,000,000.00***	***20,000,000.00***	***0.00***	***20,000,000.00***	***0.00***	***0.00***
2303	**REHABILITATION / REPAIRS**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

031805300100	**BORNO STATE SHARIA COURT OF APPEAL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***85,521,428.36***	***173,400,000.00***	***173,400,000.00***	***96,634,199.08***	***196,444,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***71,250,000.00***	***70,000,000.00***	***70,000,000.00***	***65,286,634.36***	***43,044,000.00***	***0.00***	***0.00***

2101	**SALARY**	**71,250,000.00**	**70,000,000.00**	**70,000,000.00**	**65,286,634.36**	**39,180,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**71,250,000.00**	**70,000,000.00**	**70,000,000.00**	**65,286,634.36**	**39,180,000.00**	**0.00**	**0.00**
21010101	SALARY	71,250,000.00	70,000,000.00	70,000,000.00	65,286,634.36	39,180,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**3,864,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**3,864,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	3,864,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***14,271,428.36***	***100,000,000.00***	***100,000,000.00***	***31,347,564.72***	***150,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**14,271,428.36**	**100,000,000.00**	**100,000,000.00**	**31,347,564.72**	**150,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,005,864.06**	**55,000,000.00**	**55,000,000.00**	**9,907,400.00**	**74,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,705,864.06	10,000,000.00	10,000,000.00	6,889,000.00	19,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	300,000.00	45,000,000.00	45,000,000.00	3,018,400.00	55,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**50,000.00**	**1,800,000.00**	**1,800,000.00**	**900,000.00**	**1,900,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	50,000.00	1,800,000.00	1,800,000.00	900,000.00	1,900,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**232,500.00**	**300,000.00**	**300,000.00**	**300,000.00**	**3,300,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	232,500.00	300,000.00	300,000.00	300,000.00	3,300,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**371,500.00**	**1,800,000.00**	**1,800,000.00**	**1,434,000.00**	**21,300,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	600,000.00	600,000.00	600,000.00	3,600,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	140,000.00	500,000.00	500,000.00	500,000.00	13,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	231,500.00	700,000.00	700,000.00	334,000.00	4,700,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,500,250.00**	**7,300,000.00**	**7,300,000.00**	**6,715,000.00**	**30,300,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	154,250.00	300,000.00	300,000.00	240,000.00	1,300,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,346,000.00	7,000,000.00	7,000,000.00	6,475,000.00	29,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**10,564.30**	**30,000.00**	**30,000.00**	**25,927.17**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,564.30	30,000.00	30,000.00	25,927.17	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,100,750.00**	**33,770,000.00**	**33,770,000.00**	**12,065,237.55**	**19,100,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	4,090,750.00	33,730,000.00	33,730,000.00	12,065,237.55	19,060,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	10,000.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
2303	**REHABILITATION / REPAIRS**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.00

031805400100	**BORNO STATE AREA COURT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***187,823,250.00***	***175,926,000.00***	***175,926,000.00***	***139,789,506.64***	***221,972,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***187,823,250.00***	***150,876,000.00***	***150,876,000.00***	***139,789,506.64***	***201,972,000.00***	***0.00***	***0.00***
2101	**SALARY**	**187,823,250.00**	**150,876,000.00**	**150,876,000.00**	**139,789,506.64**	**201,972,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**187,823,250.00**	**150,876,000.00**	**150,876,000.00**	**139,789,506.64**	**201,972,000.00**	**0.00**	**0.00**
21010101	SALARY	187,823,250.00	150,876,000.00	150,876,000.00	139,789,506.64	201,972,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***25,050,000.00***	***25,050,000.00***	***0.00***	***20,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**25,050,000.00**	**25,050,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**9,150,000.00**	**9,150,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	1,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,150,000.00	5,150,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**150,000.00**	**150,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**300,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**15,250,000.00**	**15,250,000.00**	**0.00**	**17,350,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	5,150,000.00	5,150,000.00	0.00	5,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,050,000.00	5,050,000.00	0.00	5,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,050,000.00	5,050,000.00	0.00	7,350,000.00	0.00	0.00

032600100100	**MINISTRY OF JUSTICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***1,444,951,507.28***	***3,482,360,000.00***	***3,482,360,000.00***	***1,683,740,857.15***	***7,951,770,000.00***	***0.00***	***0.00***

21	***PERSONNEL COST***	***658,293,109.81***	***915,360,000.00***	***915,360,000.00***	***133,710,300.68***	***168,770,000.00***	***0.00***	***0.00***
2101	**SALARY**	**646,378,109.81**	**900,360,000.00**	**900,360,000.00**	**133,710,300.68**	**153,770,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**646,378,109.81**	**900,360,000.00**	**900,360,000.00**	**133,710,300.68**	**153,770,000.00**	**0.00**	**0.00**
21010101	SALARY	646,378,109.81	900,360,000.00	900,360,000.00	133,710,300.68	153,770,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**11,915,000.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**11,915,000.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	11,915,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***125,594,506.47***	***735,000,000.00***	***730,000,000.00***	***477,388,274.20***	***1,480,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**125,594,506.47**	**735,000,000.00**	**730,000,000.00**	**477,388,274.20**	**1,480,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,390,000.00**	**190,000,000.00**	**190,000,000.00**	**73,603,674.43**	**390,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,749,000.00	20,000,000.00	20,000,000.00	16,216,716.43	80,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,641,000.00	70,000,000.00	70,000,000.00	44,739,500.00	140,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	12,647,458.00	170,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**705,000.00**	**5,500,000.00**	**5,500,000.00**	**870,000.00**	**10,500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	60,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	645,000.00	5,000,000.00	5,000,000.00	870,000.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**17,953,400.00**	**40,000,000.00**	**40,000,000.00**	**19,975,000.00**	**35,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	16,300,000.00	20,000,000.00	20,000,000.00	4,595,000.00	15,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,653,400.00	20,000,000.00	20,000,000.00	15,380,000.00	20,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**28,298,000.00**	**37,760,000.00**	**37,760,000.00**	**9,384,600.00**	**71,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,000.00	10,000,000.00	10,000,000.00	1,943,700.00	20,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	5,000,000.00	3,165,000.00	15,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	188,000.00	760,000.00	760,000.00	25,000.00	1,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	80,000.00	2,000,000.00	2,000,000.00	741,000.00	10,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	433,000.00	15,000,000.00	15,000,000.00	468,250.00	20,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	27,577,000.00	5,000,000.00	5,000,000.00	3,041,650.00	5,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**52,000,000.00**	**52,000,000.00**	**36,153,451.05**	**100,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	52,000,000.00	52,000,000.00	36,153,451.05	100,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**67,000,000.00**	**67,000,000.00**	**53,000,000.00**	**105,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	60,000,000.00	60,000,000.00	53,000,000.00	90,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**38,058,500.00**	**61,000,000.00**	**61,000,000.00**	**49,599,500.00**	**260,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	37,671,500.00	1,000,000.00	1,000,000.00	210,000.00	50,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	387,000.00	50,000,000.00	50,000,000.00	49,389,500.00	200,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,579,606.47**	**18,000,000.00**	**18,000,000.00**	**15,135,900.00**	**65,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	4,000,000.00	4,000,000.00	3,801,000.00	15,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	9,555,000.00	2,000,000.00	2,000,000.00	1,768,900.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	24,606.47	12,000,000.00	12,000,000.00	9,566,000.00	40,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**189,000.00**	**1,000,000.00**	**1,000,000.00**	**90,088.72**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	189,000.00	1,000,000.00	1,000,000.00	90,088.72	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**22,421,000.00**	**262,740,000.00**	**257,740,000.00**	**219,576,060.00**	**442,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	6,000,000.00	6,000,000.00	1,122,000.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	620,000.00	100,440,000.00	100,440,000.00	87,426,060.00	110,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	3,000,000.00	3,000,000.00	3,000,000.00	10,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	10,300,000.00	10,300,000.00	1,950,000.00	10,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	21,801,000.00	3,000,000.00	3,000,000.00	595,000.00	3,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	130,000,000.00	130,000,000.00	125,483,000.00	289,500,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***661,063,891.00***	***1,832,000,000.00***	***1,837,000,000.00***	***1,072,642,282.27***	***6,303,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**661,063,891.00**	**320,000,000.00**	**320,000,000.00**	**1,072,642,282.27**	**481,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**661,063,891.00**	**320,000,000.00**	**320,000,000.00**	**1,072,642,282.27**	**481,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	100,000,000.00	0.00	210,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	80,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	591,063,891.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	8,928,000.00	1,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	70,000,000.00	1,000,000.00	1,000,000.00	889,772,881.22	2,000,000.00	0.00	0.00

23010119	PURCHASE OF POWER GENERATING SET	0.00	210,000,000.00	210,000,000.00	173,941,401.05	186,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,500,000,000.00**	**1,500,000,000.00**	**0.00**	**5,770,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,500,000,000.00**	**1,500,000,000.00**	**0.00**	**5,770,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,300,000,000.00	1,300,000,000.00	0.00	770,000,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	200,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**7,000,000.00**	**12,000,000.00**	**0.00**	**22,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**7,000,000.00**	**12,000,000.00**	**0.00**	**22,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00

032600200100	**BORNO STATE ADVISORY COUNCIL ON PREROGAT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***9,699,648.69***	***25,400,000.00***	***25,400,000.00***	***4,557,995.77***	***31,407,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***9,300,000.00***	***20,100,000.00***	***20,100,000.00***	***4,307,510.00***	***3,108,000.00***	***0.00***	***0.00***
2101	**SALARY**	**9,300,000.00**	**20,100,000.00**	**20,100,000.00**	**4,307,510.00**	**3,108,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**9,300,000.00**	**20,100,000.00**	**20,100,000.00**	**4,307,510.00**	**3,108,000.00**	**0.00**	**0.00**
21010101	SALARY	9,300,000.00	20,100,000.00	20,100,000.00	4,307,510.00	3,108,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***399,648.69***	***1,900,000.00***	***1,900,000.00***	***250,485.77***	***24,899,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**399,648.69**	**1,900,000.00**	**1,900,000.00**	**250,485.77**	**24,899,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**112,000.00**	**300,000.00**	**300,000.00**	**137,000.00**	**420,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	112,000.00	300,000.00	300,000.00	137,000.00	420,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**114,000.00**	**650,000.00**	**650,000.00**	**93,000.00**	**807,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	82,000.00	300,000.00	300,000.00	93,000.00	402,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000.00	200,000.00	200,000.00	0.00	105,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	17,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**40,000.00**	**100,000.00**	**100,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	40,000.00	100,000.00	100,000.00	20,000.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**40,000.00**	**250,000.00**	**250,000.00**	**0.00**	**252,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	40,000.00	250,000.00	250,000.00	0.00	252,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**648.69**	**100,000.00**	**100,000.00**	**485.77**	**105,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	648.69	100,000.00	100,000.00	485.77	105,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**93,000.00**	**500,000.00**	**500,000.00**	**0.00**	**23,315,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	93,000.00	100,000.00	100,000.00	0.00	210,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	20,105,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.00

032600700100	**BORNO STATE HIGHER ISLAMIC SCHOOL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***11,241,000.00***	***11,241,000.00***	***1,074,260.05***	***7,400,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***7,841,000.00***	***7,841,000.00***	***1,074,260.05***	***4,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**7,841,000.00**	**7,841,000.00**	**1,074,260.05**	**4,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**600,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	600,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,611,000.00**	**2,611,000.00**	**710,000.00**	**1,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,611,000.00	2,611,000.00	710,000.00	1,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**1,220,000.00**	**1,220,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	1,220,000.00	1,220,000.00	0.00	400,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**690,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,500,000.00	1,500,000.00	0.00	690,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**10,000.00**	**10,000.00**	**4,260.05**	**10,000.00**	**0.00**	**0.00**

22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	10,000.00	10,000.00	4,260.05	10,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**360,000.00**	**800,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	360,000.00	800,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.00

051400100100	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***3,708,219,711.94***	***9,677,109,000.00***	***9,677,109,000.00***	***3,035,032,574.81***	***8,384,098,000.00***	***0.00***	***300,000,000.00***
21	***PERSONNEL COST***	***41,570,390.94***	***76,318,000.00***	***76,318,000.00***	***39,325,735.52***	***52,274,000.00***	***0.00***	***0.00***
2101	**SALARY**	**37,570,390.94**	**70,530,000.00**	**70,530,000.00**	**39,325,735.52**	**27,274,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**37,570,390.94**	**70,530,000.00**	**70,530,000.00**	**39,325,735.52**	**27,274,000.00**	**0.00**	**0.00**
21010101	SALARY	37,570,390.94	70,530,000.00	70,530,000.00	39,325,735.52	27,274,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,000,000.00**	**5,788,000.00**	**5,788,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**4,000,000.00**	**5,788,000.00**	**5,788,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	4,000,000.00	5,788,000.00	5,788,000.00	0.00	25,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***154,913,978.00***	***8,933,891,000.00***	***1,465,891,000.00***	***99,028,694.05***	***7,221,322,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**154,913,978.00**	**8,933,891,000.00**	**1,465,891,000.00**	**99,028,694.05**	**7,221,322,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**68,551,535.00**	**826,600,000.00**	**826,600,000.00**	**37,000,000.00**	**172,680,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	68,551,535.00	605,000,000.00	605,000,000.00	0.00	50,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	21,600,000.00	21,600,000.00	0.00	22,680,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000,000.00	200,000,000.00	37,000,000.00	100,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**320,000.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**1,155,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	320,000.00	1,100,000.00	1,100,000.00	0.00	1,155,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,890,000.00**	**7,470,925,000.00**	**2,925,000.00**	**1,580,000.00**	**6,003,071,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,890,000.00	2,925,000.00	2,925,000.00	1,580,000.00	3,071,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	7,468,000,000.00	0.00	0.00	6,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,176,400.00**	**12,900,000.00**	**12,900,000.00**	**1,061,950.00**	**13,543,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	994,000.00	3,200,000.00	3,200,000.00	1,061,950.00	3,360,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,650,000.00	1,650,000.00	0.00	1,732,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	550,000.00	1,375,000.00	1,375,000.00	0.00	1,443,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,632,400.00	3,925,000.00	3,925,000.00	0.00	4,121,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,750,000.00	2,750,000.00	0.00	2,887,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**1,155,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,100,000.00	1,100,000.00	0.00	1,155,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**1,650,000.00**	**1,650,000.00**	**0.00**	**1,732,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,650,000.00	1,650,000.00	0.00	1,732,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**530,600.00**	**3,225,000.00**	**3,225,000.00**	**407,400.00**	**2,386,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	530,600.00	3,225,000.00	3,225,000.00	407,400.00	2,386,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,443.00**	**500,000.00**	**500,000.00**	**28,694.05**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,443.00	500,000.00	500,000.00	28,694.05	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**80,440,000.00**	**615,891,000.00**	**615,891,000.00**	**58,950,650.00**	**1,025,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	2,440,000.00	100,025,000.00	100,025,000.00	1,820,000.00	25,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,925,000.00	1,925,000.00	130,650.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	78,000,000.00	513,941,000.00	513,941,000.00	57,000,000.00	1,000,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***3,511,735,343.00***	***666,900,000.00***	***8,134,900,000.00***	***2,896,678,145.24***	***1,110,502,000.00***	***0.00***	***300,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**17,850,000.00**	**17,850,000.00**	**0.00**	**18,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**17,850,000.00**	**17,850,000.00**	**0.00**	**18,000,000.00**	**0.00**	**0.00**
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	5,250,000.00	5,250,000.00	0.00	5,000,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	12,600,000.00	12,600,000.00	0.00	13,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**100,000,000.00**	**7,268,000,000.00**	**2,623,699,145.24**	**470,000,000.00**	**0.00**	**150,000,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**100,000,000.00**	**7,268,000,000.00**	**2,623,699,145.24**	**470,000,000.00**	**0.00**	**150,000,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	7,268,000,000.00	2,623,699,145.24	320,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00
2303	**REHABILITATION / REPAIRS**	**3,511,735,343.00**	**58,050,000.00**	**58,050,000.00**	**0.00**	**60,952,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**3,511,735,343.00**	**58,050,000.00**	**58,050,000.00**	**0.00**	**60,952,000.00**	**0.00**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILI	53,857,000.00	22,050,000.00	22,050,000.00	0.00	23,152,000.00	0.00	0.00

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,457,878,343.00	26,000,000.00	26,000,000.00	0.00	27,300,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**491,000,000.00**	**791,000,000.00**	**272,979,000.00**	**561,550,000.00**	**0.00**	**150,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**491,000,000.00**	**791,000,000.00**	**272,979,000.00**	**561,550,000.00**	**0.00**	**150,000,000.00**
23050103	MONITORING AND EVALUATION	0.00	11,000,000.00	311,000,000.00	0.00	161,550,000.00	0.00	150,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	480,000,000.00	480,000,000.00	272,979,000.00	400,000,000.00	0.00	0.00

051700100100	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***10,694,041,320.66***	***19,912,254,000.00***	***19,912,254,000.00***	***29,747,864,428.32***	***66,764,746,000.00***	***12,000,000.00***	***100,000,000.00***
21	***PERSONNEL COST***	***222,594,066.49***	***309,474,000.00***	***309,474,000.00***	***261,033,487.28***	***831,746,000.00***	***0.00***	***0.00***
2101	**SALARY**	**222,594,066.49**	**309,474,000.00**	**309,474,000.00**	**261,033,487.28**	**295,746,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**222,594,066.49**	**309,474,000.00**	**309,474,000.00**	**261,033,487.28**	**295,746,000.00**	**0.00**	**0.00**
21010101	SALARY	222,594,066.49	309,474,000.00	309,474,000.00	261,033,487.28	295,746,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**536,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**536,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	536,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,482,027,480.75***	***3,752,780,000.00***	***3,752,780,000.00***	***1,189,738,524.09***	***5,369,700,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,482,027,480.75**	**3,752,780,000.00**	**3,752,780,000.00**	**1,189,738,524.09**	**5,369,700,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**23,008,000.00**	**390,000,000.00**	**390,000,000.00**	**48,797,750.00**	**235,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,008,000.00	190,000,000.00	190,000,000.00	19,019,000.00	95,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000,000.00	200,000,000.00	29,778,750.00	140,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,290,693,500.00**	**3,072,250,000.00**	**3,072,250,000.00**	**993,896,800.00**	**4,013,050,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	15,000,000.00	15,000,000.00	13,540,300.00	750,000,000.00	0.00	0.00
22020302	BOOKS	15,905,000.00	5,200,000.00	5,200,000.00	3,000,000.00	6,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,050,000.00	1,050,000.00	440,000.00	5,550,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	1,000,000.00	416,500.00	1,500,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	94,188,500.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,180,000,000.00	1,000,000,000.00	1,000,000,000.00	16,500,000.00	200,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	100,000.00	2,000,000,000.00	2,000,000,000.00	960,000,000.00	3,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**77,489,832.05**	**95,180,000.00**	**95,180,000.00**	**31,250,700.00**	**91,000,000.00**	**0.00**	**0.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	5,200,000.00	10,500,000.00	10,500,000.00	0.00	8,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	35,175,000.00	10,500,000.00	10,500,000.00	5,000,000.00	10,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	36,497,132.05	1,050,000.00	1,050,000.00	132,000.00	3,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	617,700.00	73,130,000.00	73,130,000.00	26,118,700.00	70,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**25,938.70**	**53,022,000.00**	**53,022,000.00**	**2,680,000.00**	**30,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	52,130,000.00	52,130,000.00	2,680,000.00	30,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	25,938.70	892,000.00	892,000.00	0.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**2,005,700.00**	**178,000.00**	**178,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	2,005,700.00	178,000.00	178,000.00	0.00	500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**73,657,000.00**	**150,000.00**	**150,000.00**	**33,274.09**	**150,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	73,657,000.00	150,000.00	150,000.00	33,274.09	150,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**15,147,510.00**	**142,000,000.00**	**142,000,000.00**	**113,080,000.00**	**1,000,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	13,486,760.00	12,000,000.00	12,000,000.00	8,000,000.00	500,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	75,000,000.00	75,000,000.00	50,500,000.00	300,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,660,750.00	55,000,000.00	55,000,000.00	54,580,000.00	200,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***8,989,419,773.42***	***15,850,000,000.00***	***15,850,000,000.00***	***28,297,092,416.95***	***60,563,300,000.00***	***12,000,000.00***	***100,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**7,600,189,223.70**	**482,078,000.00**	**482,078,000.00**	**0.00**	**4,420,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**7,600,189,223.70**	**482,078,000.00**	**482,078,000.00**	**0.00**	**4,420,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,771,399.84	40,800,000.00	40,800,000.00	0.00	1,000,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,249,000.00	2,249,000.00	0.00	1,000,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,124,000.00	1,124,000.00	0.00	20,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,249,000.00	2,249,000.00	0.00	10,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	35,000,000.00	2,121,000.00	2,121,000.00	0.00	0.00	0.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	6,510,000.00	5,250,000.00	5,250,000.00	0.00	150,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	1,266,121,697.82	170,707,000.00	170,707,000.00	0.00	1,020,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,490,885,426.04	11,135,000.00	11,135,000.00	0.00	200,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	30,838,000.00	30,838,000.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	10,605,000.00	10,605,000.00	0.00	20,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	650,900,700.00	205,000,000.00	205,000,000.00	0.00	1,000,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,389,230,549.72**	**11,316,815,000.00**	**11,316,815,000.00**	**23,524,558,230.46**	**41,486,400,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**1,389,230,549.72**	**11,316,815,000.00**	**11,316,815,000.00**	**23,524,558,230.46**	**41,486,400,000.00**	**0.00**	**0.00**

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	137,783,000.00	137,783,000.00	0.00	1,200,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	4,290,000.00	1,500,000,000.00	1,500,000,000.00	0.00	85,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	7,423,685,000.00	7,423,685,000.00	23,443,503,038.04	34,690,400,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	42,420,000.00	42,420,000.00	0.00	600,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILT	0.00	16,537,000.00	16,537,000.00	0.00	100,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	33,642,800.00	2,000,000,000.00	2,000,000,000.00	58,508,213.66	4,000,000,000.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	1,351,297,749.72	32,130,000.00	32,130,000.00	0.00	11,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	164,260,000.00	164,260,000.00	22,546,978.76	800,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**1,201,000,000.00**	**1,201,000,000.00**	**2,131,108,871.57**	**11,300,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**1,201,000,000.00**	**1,201,000,000.00**	**2,131,108,871.57**	**11,300,000,000.00**	**0.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	1,000,000,000.00	1,000,000,000.00	2,131,108,871.57	11,000,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	126,000,000.00	126,000,000.00	0.00	200,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**12,000,000.00**	**12,000,000.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**21,000,000.00**	**21,000,000.00**	**0.00**	**12,000,000.00**	**12,000,000.00**	**0.00**
23040101	TREE PLANTING	0.00	21,000,000.00	21,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**2,829,107,000.00**	**2,829,107,000.00**	**2,641,425,314.92**	**3,344,900,000.00**	**0.00**	**100,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**2,829,107,000.00**	**2,829,107,000.00**	**2,641,425,314.92**	**3,344,900,000.00**	**0.00**	**100,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	32,130,000.00	32,130,000.00	19,400,000.00	50,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	14,847,000.00	14,847,000.00	0.00	14,900,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	182,130,000.00	182,130,000.00	22,025,314.92	280,000,000.00	0.00	100,000,000.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	3,000,000,000.00	0.00	0.00

051700300100	**BORNO STATE UNIVERSAL BASIC EDUCATION BOA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***98,145,647.81***	***11,760,675,000.00***	***11,760,675,000.00***	***2,993,415,159.50***	***16,573,398,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***67,680,974.33***	***81,675,000.00***	***81,675,000.00***	***81,479,348.00***	***139,773,000.00***	***0.00***	***0.00***
2101	**SALARY**	**63,667,974.33**	**68,675,000.00**	**68,675,000.00**	**68,675,000.00**	**116,773,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**63,667,974.33**	**68,675,000.00**	**68,675,000.00**	**68,675,000.00**	**116,773,000.00**	**0.00**	**0.00**
21010101	SALARY	63,667,974.33	68,675,000.00	68,675,000.00	68,675,000.00	116,773,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,013,000.00**	**13,000,000.00**	**13,000,000.00**	**12,804,348.00**	**23,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**4,013,000.00**	**13,000,000.00**	**13,000,000.00**	**12,804,348.00**	**23,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	4,013,000.00	13,000,000.00	13,000,000.00	12,804,348.00	23,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***26,467,473.48***	***679,000,000.00***	***679,000,000.00***	***233,433,189.98***	***659,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**26,467,473.48**	**679,000,000.00**	**679,000,000.00**	**233,433,189.98**	**659,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**917,000.00**	**100,700,000.00**	**139,000.00**	**0.00**	**110,700,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	917,000.00	100,700,000.00	139,000.00	0.00	110,700,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**7,400,000.00**	**7,400,000.00**	**412,000.00**	**2,400,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	7,400,000.00	7,400,000.00	412,000.00	2,400,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,591,000.00**	**10,000,000.00**	**10,000,000.00**	**1,133,700.00**	**25,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,591,000.00	10,000,000.00	10,000,000.00	1,133,700.00	25,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**16,142,061.25**	**36,046,000.00**	**36,046,000.00**	**6,695,800.00**	**76,046,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	4,605,161.25	25,146,000.00	25,146,000.00	3,395,000.00	25,146,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	5,200,000.00	5,200,000.00	270,300.00	25,200,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,577,900.00	2,700,000.00	2,700,000.00	730,500.00	12,700,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,759,000.00	3,000,000.00	3,000,000.00	2,300,000.00	13,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**272,000.00**	**322,500,000.00**	**322,500,000.00**	**4,140,000.00**	**260,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	272,000.00	322,500,000.00	322,500,000.00	4,140,000.00	260,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,772,000.00**	**65,699,000.00**	**65,699,000.00**	**6,000,000.00**	**65,699,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	2,772,000.00	65,699,000.00	65,699,000.00	6,000,000.00	65,699,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**3,912.23**	**1,200,000.00**	**1,200,000.00**	**100,000.00**	**8,200,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	3,912.23	1,200,000.00	1,200,000.00	100,000.00	8,200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**9,400,000.00**	**9,400,000.00**	**3,660,000.00**	**19,400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	9,400,000.00	9,400,000.00	3,660,000.00	19,400,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**55,000.00**	**55,000.00**	**31,795.56**	**55,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	55,000.00	55,000.00	31,795.56	55,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,769,500.00**	**126,000,000.00**	**226,561,000.00**	**211,259,894.42**	**91,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	2,025,000.00	26,000,000.00	26,000,000.00	10,698,961.00	21,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,744,500.00	100,000,000.00	200,561,000.00	200,560,933.42	70,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***3,997,200.00***	***11,000,000,000.00***	***11,000,000,000.00***	***2,678,502,621.52***	***15,774,625,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**3,893,600.00**	**2,372,985,000.00**	**2,372,985,000.00**	**314,591,515.00**	**3,338,808,000.00**	**0.00**	**0.00**

230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,893,600.00**	**2,372,985,000.00**	**2,372,985,000.00**	**314,591,515.00**	**3,338,808,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	588,350,000.00	588,350,000.00	10,000,000.00	583,350,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	26,407,000.00	26,407,000.00	0.00	450,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,854,000.00	5,854,000.00	0.00	50,584,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,749,000.00	5,749,000.00	0.00	10,749,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	3,893,600.00	6,851,000.00	6,851,000.00	0.00	6,851,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	462,500,000.00	462,500,000.00	0.00	850,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	95,484,000.00	95,484,000.00	39,028,410.00	95,484,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	10,762,000.00	10,762,000.00	0.00	120,762,000.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	16,012,000.00	16,012,000.00	0.00	16,012,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	1,155,016,000.00	1,155,016,000.00	265,563,105.00	1,155,016,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**103,600.00**	**6,877,305,000.00**	**6,877,305,000.00**	**1,668,929,672.16**	**8,057,450,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**103,600.00**	**6,877,305,000.00**	**6,877,305,000.00**	**1,668,929,672.16**	**8,057,450,000.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	165,125,000.00	165,125,000.00	77,664,788.07	600,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	3,945,780,000.00	3,945,780,000.00	1,483,000,339.95	4,531,050,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	132,050,000.00	132,050,000.00	0.00	132,050,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILIT	0.00	171,150,000.00	171,150,000.00	0.00	171,150,000.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FA	103,600.00	66,675,000.00	66,675,000.00	0.00	126,675,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,364,185,000.00	2,364,185,000.00	108,264,544.14	2,364,185,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	32,340,000.00	32,340,000.00	0.00	132,340,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**1,404,510,000.00**	**1,404,510,000.00**	**616,384,572.39**	**2,500,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**1,404,510,000.00**	**1,404,510,000.00**	**616,384,572.39**	**2,500,000,000.00**	**0.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	1,404,510,000.00	1,404,510,000.00	616,384,572.39	2,500,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**345,200,000.00**	**345,200,000.00**	**78,596,861.97**	**1,878,367,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**345,200,000.00**	**345,200,000.00**	**78,596,861.97**	**1,878,367,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	95,150,000.00	95,150,000.00	48,242,285.00	195,150,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	250,050,000.00	250,050,000.00	30,354,576.97	1,683,217,000.00	0.00	0.00

051700800100	**BORNO STATE LIBRARY BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***41,449,757.97***	***70,826,000.00***	***70,826,000.00***	***57,001,167.75***	***81,126,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***40,705,357.97***	***46,826,000.00***	***46,826,000.00***	***33,466,274.00***	***45,930,000.00***	***0.00***	***0.00***
2101	**SALARY**	**39,575,057.97**	**36,826,000.00**	**36,826,000.00**	**33,121,274.00**	**35,930,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**39,575,057.97**	**36,826,000.00**	**36,826,000.00**	**33,121,274.00**	**35,930,000.00**	**0.00**	**0.00**
21010101	SALARY	39,575,057.97	36,826,000.00	36,826,000.00	33,121,274.00	35,930,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,130,300.00**	**10,000,000.00**	**10,000,000.00**	**345,000.00**	**10,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**1,130,300.00**	**10,000,000.00**	**10,000,000.00**	**345,000.00**	**10,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	1,130,300.00	10,000,000.00	10,000,000.00	345,000.00	10,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***744,400.00***	***4,000,000.00***	***4,000,000.00***	***3,534,893.75***	***5,196,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**744,400.00**	**4,000,000.00**	**4,000,000.00**	**3,534,893.75**	**5,196,000.00**	**0.00**	**0.00**
220203	**MATERIALS & SUPPLIES - GENERAL**	**310,400.00**	**1,300,000.00**	**1,300,000.00**	**954,410.00**	**1,735,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	76,700.00	500,000.00	500,000.00	500,000.00	700,000.00	0.00	0.00
22020303	NEWSPAPERS	233,700.00	800,000.00	800,000.00	454,410.00	1,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**434,000.00**	**300,000.00**	**300,000.00**	**231,000.00**	**800,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	300,000.00	300,000.00	231,000.00	300,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	434,000.00	0.00	0.00	0.00	500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**2,349,000.00**	**2,349,000.00**	**2,349,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	2,349,000.00	2,349,000.00	2,349,000.00	1,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**51,000.00**	**51,000.00**	**483.75**	**61,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	51,000.00	51,000.00	483.75	61,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000.00**	**0.00**	**0.00**
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***20,000,000.00***	***20,000,000.00***	***20,000,000.00***	***30,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**20,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**20,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	0.00	0.00

2303	**REHABILITATION / REPAIRS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00

051701000100	**BORNO STATE AGENCY FOR MASS LITERACY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***140,996,216.98***	***210,089,000.00***	***210,089,000.00***	***132,930,850.03***	***997,637,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***140,123,281.22***	***135,089,000.00***	***135,089,000.00***	***126,360,182.51***	***132,637,000.00***	***0.00***	***0.00***
2101	**SALARY**	**140,123,281.22**	**135,089,000.00**	**135,089,000.00**	**126,360,182.51**	**129,877,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**140,123,281.22**	**135,089,000.00**	**135,089,000.00**	**126,360,182.51**	**129,877,000.00**	**0.00**	**0.00**
21010101	SALARY	140,123,281.22	135,089,000.00	135,089,000.00	126,360,182.51	129,877,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**2,760,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**2,760,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	2,760,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***872,935.76***	***25,000,000.00***	***25,000,000.00***	***1,570,667.52***	***245,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**872,935.76**	**25,000,000.00**	**25,000,000.00**	**1,570,667.52**	**245,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**100,000.00**	**8,000,000.00**	**8,000,000.00**	**875,000.00**	**208,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	4,000,000.00	4,000,000.00	492,000.00	3,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	4,000,000.00	4,000,000.00	383,000.00	205,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**400,000.00**	**3,000,000.00**	**3,000,000.00**	**98,000.00**	**4,400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	200,000.00	1,500,000.00	1,500,000.00	50,000.00	2,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	500,000.00	500,000.00	48,000.00	900,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,935.76**	**100,000.00**	**100,000.00**	**2,667.52**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,935.76	100,000.00	100,000.00	2,667.52	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**370,000.00**	**4,900,000.00**	**4,900,000.00**	**595,000.00**	**26,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	370,000.00	2,900,000.00	2,900,000.00	495,000.00	24,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	300,000.00	300,000.00	100,000.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	500,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***50,000,000.00***	***50,000,000.00***	***5,000,000.00***	***620,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**30,000,000.00**	**30,000,000.00**	**5,000,000.00**	**401,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**5,000,000.00**	**401,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,000,000.00	8,000,000.00	5,000,000.00	210,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	4,000,000.00	4,000,000.00	0.00	108,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	23,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	4,000,000.00	4,000,000.00	0.00	51,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**204,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**204,000,000.00**	**0.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	4,000,000.00	4,000,000.00	0.00	202,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**

230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	7,000,000.00	7,000,000.00	0.00	10,000,000.00	0.00	0.00

051701100100	**BORNO STATE NOMADIC EDUCATION BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***248,180.25***	***4,100,000.00***	***4,100,000.00***	***503,066.85***	***4,200,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***0.00***	***0.00***	***0.00***	***100,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***248,180.25***	***700,000.00***	***700,000.00***	***503,066.85***	***700,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**248,180.25**	**700,000.00**	**700,000.00**	**503,066.85**	**700,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**96,000.00**	**200,000.00**	**200,000.00**	**140,000.00**	**200,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	96,000.00	200,000.00	200,000.00	140,000.00	200,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**50,000.00**	**100,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	50,000.00	100,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**100,000.00**	**173,000.00**	**173,000.00**	**150,000.00**	**173,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	173,000.00	173,000.00	150,000.00	173,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**22,000.00**	**22,000.00**	**22,000.00**	**22,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	22,000.00	22,000.00	22,000.00	22,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,180.25**	**5,000.00**	**5,000.00**	**1,066.85**	**5,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,180.25	5,000.00	5,000.00	1,066.85	5,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**50,000.00**	**200,000.00**	**200,000.00**	**140,000.00**	**200,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	50,000.00	200,000.00	200,000.00	140,000.00	200,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00

051705400100	**BORNO STATE SECONDARY SCHOOLS EDUCATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,911,145,132.48***	***4,049,000,000.00***	***4,049,000,000.00***	***3,067,246,052.30***	***6,471,060,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***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***	***0.00***	***0.00***
2101	**SALARY**	**2,730,585,916.76**	**3,000,000,000.00**	**3,000,000,000.00**	**2,856,557,156.52**	**4,977,610,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**2,730,585,916.76**	**3,000,000,000.00**	**3,000,000,000.00**	**2,856,557,156.52**	**4,977,610,000.00**	**0.00**	**0.00**
21010101	SALARY	2,730,585,916.76	3,000,000,000.00	3,000,000,000.00	2,856,557,156.52	4,977,610,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**29,200,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**29,200,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	4,200,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***180,559,215.72***	***549,000,000.00***	***549,000,000.00***	***94,352,725.78***	***1,026,250,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**180,559,215.72**	**549,000,000.00**	**549,000,000.00**	**94,352,725.78**	**1,026,250,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**583,626.97**	**120,000,000.00**	**120,000,000.00**	**0.00**	**230,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	583,626.97	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	0.00	180,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**62,500.00**	**1,000,000.00**	**1,000,000.00**	**126,500.00**	**2,200,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	11,500.00	500,000.00	500,000.00	0.00	1,200,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	51,000.00	500,000.00	500,000.00	126,500.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**701,650.00**	**11,050,000.00**	**11,050,000.00**	**183,500.00**	**110,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	701,650.00	11,050,000.00	11,050,000.00	183,500.00	110,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,299,100.00**	**34,000,000.00**	**34,000,000.00**	**15,344,329.00**	**25,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	299,100.00	12,000,000.00	12,000,000.00	607,200.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	22,000,000.00	22,000,000.00	14,737,129.00	15,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**173,035,500.00**	**270,000,000.00**	**270,000,000.00**	**76,609,000.00**	**500,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	173,035,500.00	270,000,000.00	270,000,000.00	76,609,000.00	500,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**10,300,000.00**	**10,300,000.00**	**0.00**	**19,850,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	10,300,000.00	10,300,000.00	0.00	19,850,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,883,000.00**	**100,700,000.00**	**100,700,000.00**	**1,700,000.00**	**5,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	1,883,000.00	100,700,000.00	100,700,000.00	1,700,000.00	5,000,000.00	0.00	0.00

220208	**FUEL & LUBRICANTS - GENERAL**	**1,992,240.00**	**1,900,000.00**	**1,900,000.00**	**374,000.00**	**34,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,992,240.00	1,900,000.00	1,900,000.00	374,000.00	25,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	9,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,598.75**	**50,000.00**	**50,000.00**	**15,396.78**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,598.75	50,000.00	50,000.00	15,396.78	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***500,000,000.00***	***500,000,000.00***	***116,336,170.00***	***438,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**12,000,000.00**	**12,000,000.00**	**0.00**	**67,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**0.00**	**67,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,000,000.00	8,000,000.00	0.00	20,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	27,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	5,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**70,400,000.00**	**70,400,000.00**	**0.00**	**25,400,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**70,400,000.00**	**70,400,000.00**	**0.00**	**25,400,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	70,400,000.00	70,400,000.00	0.00	25,400,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**317,600,000.00**	**317,600,000.00**	**116,336,170.00**	**340,600,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**317,600,000.00**	**317,600,000.00**	**116,336,170.00**	**340,600,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	10,000,000.00	0.00	33,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	238,000,000.00	238,000,000.00	116,336,170.00	250,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	69,600,000.00	69,600,000.00	0.00	57,600,000.00	0.00	0.00

051706500100	**BORNO STATE EDUCATION TRUST FUND (ETF)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***713,215,745.35***	***3,557,959,000.00***	***3,557,959,000.00***	***1,270,052,239.60***	***4,413,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***38,464,046.25***	***100,359,000.00***	***100,359,000.00***	***53,242,333.00***	***207,870,000.00***	***0.00***	***0.00***
2101	**SALARY**	**38,464,046.25**	**100,359,000.00**	**100,359,000.00**	**53,242,333.00**	**207,870,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**38,464,046.25**	**100,359,000.00**	**100,359,000.00**	**53,242,333.00**	**207,870,000.00**	**0.00**	**0.00**
21010101	SALARY	38,464,046.25	100,359,000.00	100,359,000.00	53,242,333.00	207,870,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***41,923,553.90***	***961,600,000.00***	***921,600,000.00***	***96,294,404.94***	***1,068,900,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**41,923,553.90**	**961,600,000.00**	**921,600,000.00**	**96,294,404.94**	**1,068,900,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,200,000.00**	**258,000,000.00**	**258,000,000.00**	**11,493,500.00**	**260,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,000,000.00	8,000,000.00	662,000.00	10,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	6,634,000.00	110,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	960,000.00	50,000,000.00	50,000,000.00	4,197,500.00	70,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	240,000.00	150,000,000.00	150,000,000.00	0.00	70,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**2,667,000.00**	**6,120,000.00**	**6,120,000.00**	**290,100.00**	**8,420,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	667,000.00	500,000.00	500,000.00	135,000.00	500,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	300,000.00	300,000.00	20,000.00	2,500,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	500,000.00	500,000.00	0.00	600,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	4,770,000.00	4,770,000.00	85,100.00	4,770,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,433,000.00**	**285,200,000.00**	**245,200,000.00**	**1,921,000.00**	**360,200,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,000,000.00	4,000,000.00	931,000.00	4,000,000.00	0.00	0.00
22020302	BOOKS	3,575,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	2,000,000.00	2,000,000.00	240,000.00	2,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	915,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,043,000.00	200,000,000.00	200,000,000.00	0.00	65,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	900,000.00	10,000,000.00	10,000,000.00	750,000.00	110,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	40,000,000.00	0.00	0.00	150,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**29,953,547.99**	**16,000,000.00**	**16,000,000.00**	**5,425,500.00**	**35,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,400,000.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	22,437.49	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	16,593,860.00	2,000,000.00	2,000,000.00	398,500.00	5,000,000.00	0.00	0.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	10,587,250.50	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	350,000.00	3,000,000.00	3,000,000.00	27,000.00	3,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,670,005.91**	**70,000,000.00**	**70,000,000.00**	**9,141,000.00**	**70,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	1,670,005.91	30,000,000.00	30,000,000.00	3,495,000.00	30,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	40,000,000.00	40,000,000.00	5,646,000.00	40,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**13,500,000.00**	**13,500,000.00**	**2,001,000.00**	**16,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	1,500,000.00	1,500,000.00	798,000.00	1,500,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,000,000.00	2,000,000.00	1,203,000.00	5,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**22,000,000.00**	**22,000,000.00**	**1,220,000.00**	**22,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	10,000,000.00	10,000,000.00	1,220,000.00	10,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**3,970,000.00**	**60,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	5,000,000.00	5,000,000.00	3,970,000.00	55,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**36,313.16**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	36,313.16	100,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**280,680,000.00**	**280,680,000.00**	**60,795,991.78**	**236,680,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	20,000,000.00	5,070,000.00	20,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	30,000,000.00	30,000,000.00	650,000.00	130,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	20,000,000.00	20,000,000.00	70,000.00	20,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	70,000.00	5,000,000.00	0.00	0.00
22021009	SPORTING ACTIVITIES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES	0.00	200,480,000.00	200,480,000.00	54,065,991.78	56,480,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	3,200,000.00	3,200,000.00	870,000.00	3,200,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***632,828,145.20***	***2,496,000,000.00***	***2,536,000,000.00***	***1,120,515,501.66***	***3,136,230,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**65,882,122.50**	**511,000,000.00**	**951,000,000.00**	**450,697,134.00**	**662,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**65,882,122.50**	**511,000,000.00**	**951,000,000.00**	**450,697,134.00**	**662,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	150,000,000.00	150,000,000.00	92,388,000.00	100,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,750,660.00	20,000,000.00	20,000,000.00	607,000.00	100,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	4,756,000.00	20,000,000.00	20,000,000.00	1,200,000.00	200,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	173,500.00	30,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	52,918,962.50	120,000,000.00	120,000,000.00	39,960,120.00	100,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	40,000,000.00	40,000,000.00	24,275,500.00	50,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	456,500.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	100,000,000.00	100,000,000.00	3,691,000.00	0.00	0.00	0.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	0.00	40,000,000.00	480,000,000.00	288,402,014.00	50,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**159,028,623.70**	**955,000,000.00**	**789,268,000.00**	**367,874,065.20**	**1,429,230,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**159,028,623.70**	**955,000,000.00**	**789,268,000.00**	**367,874,065.20**	**1,429,230,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	215,000,000.00	40,000,000.00	13,557,000.00	639,230,000.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	90,000,000.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,771,000.00	50,000,000.00	215,000,000.00	12,737,456.00	50,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	78,548,338.20	450,000,000.00	24,268,000.00	19,250,000.00	400,000,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	20,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	49,709,285.50	200,000,000.00	450,000,000.00	322,329,609.20	200,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**50,000,000.00**	**370,000,000.00**	**480,000,000.00**	**183,555,309.58**	**370,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**50,000,000.00**	**370,000,000.00**	**480,000,000.00**	**183,555,309.58**	**370,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	200,000,000.00	200,000,000.00	159,182,981.00	200,000,000.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	50,000,000.00	100,000,000.00	200,000,000.00	24,372,328.58	100,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	0.00	5,000,000.00	30,000,000.00	0.00	5,000,000.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**3,300,000.00**	**30,000,000.00**	**110,000,000.00**	**0.00**	**65,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**3,300,000.00**	**30,000,000.00**	**110,000,000.00**	**0.00**	**65,000,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	3,300,000.00	30,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00

23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	0.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**354,617,399.00**	**630,000,000.00**	**205,732,000.00**	**118,388,992.88**	**610,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**354,617,399.00**	**630,000,000.00**	**205,732,000.00**	**118,388,992.88**	**610,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	30,000,000.00	1,898,000.00	70,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	450,000.00	50,000,000.00	50,000,000.00	8,880,467.88	30,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	50,000,000.00	31,878,700.00	140,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	89,435,999.00	20,000,000.00	43,342,000.00	43,341,825.00	20,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	264,731,400.00	480,000,000.00	32,390,000.00	32,390,000.00	350,000,000.00	0.00	0.00

051706600100	**BORNO STATE ARABIC AND SANGAYA EDUCATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***29,056,137.72***	***1,528,752,000.00***	***1,528,752,000.00***	***506,542,022.38***	***1,652,450,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***2,458,500.00***	***5,485,000.00***	***5,485,000.00***	***1,037,628.00***	***737,000,000.00***	***0.00***	***0.00***
2101	**SALARY**	**2,458,500.00**	**5,485,000.00**	**5,485,000.00**	**1,037,628.00**	**629,800,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**2,458,500.00**	**5,485,000.00**	**5,485,000.00**	**1,037,628.00**	**629,800,000.00**	**0.00**	**0.00**
21010101	SALARY	2,458,500.00	5,485,000.00	5,485,000.00	1,037,628.00	629,800,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**107,200,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**107,200,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	107,200,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,906,222.72***	***285,617,000.00***	***285,617,000.00***	***20,796,808.92***	***285,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,906,222.72**	**285,617,000.00**	**285,617,000.00**	**20,796,808.92**	**285,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**491,000.00**	**100,403,000.00**	**100,403,000.00**	**8,562,936.20**	**100,403,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	491,000.00	50,403,000.00	50,403,000.00	4,041,420.20	50,403,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	50,000,000.00	4,521,516.00	50,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**4,690,500.00**	**15,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	15,000,000.00	15,000,000.00	4,690,500.00	15,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,020,500.00**	**8,378,000.00**	**8,378,000.00**	**4,455,000.00**	**8,378,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	753,500.00	4,410,000.00	4,410,000.00	2,293,300.00	4,410,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	267,000.00	3,968,000.00	3,968,000.00	2,161,700.00	3,968,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**50,080,000.00**	**50,080,000.00**	**671,600.00**	**50,080,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	50,080,000.00	50,080,000.00	671,600.00	50,080,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**2,645,000.00**	**2,645,000.00**	**0.00**	**2,045,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	2,645,000.00	2,645,000.00	0.00	2,045,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**3,438,000.00**	**3,438,000.00**	**0.00**	**3,438,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	3,438,000.00	3,438,000.00	0.00	3,438,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**878,500.00**	**3,517,000.00**	**3,517,000.00**	**543,200.00**	**3,500,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	878,500.00	3,517,000.00	3,517,000.00	543,200.00	3,500,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,222.72**	**66,000.00**	**66,000.00**	**29,572.72**	**66,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,222.72	66,000.00	66,000.00	29,572.72	66,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**514,000.00**	**102,090,000.00**	**102,090,000.00**	**1,844,000.00**	**102,090,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	514,000.00	1,600,000.00	1,600,000.00	724,000.00	1,600,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,490,000.00	100,490,000.00	1,120,000.00	100,490,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***23,691,415.00***	***1,237,650,000.00***	***1,237,650,000.00***	***484,707,585.46***	***630,450,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**98,350,000.00**	**98,350,000.00**	**12,344,500.00**	**65,700,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**98,350,000.00**	**98,350,000.00**	**12,344,500.00**	**65,700,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,600,000.00	4,600,000.00	950,000.00	5,200,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,725,000.00	1,725,000.00	870,000.00	2,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,725,000.00	1,725,000.00	1,070,000.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,725,000.00	1,725,000.00	0.00	2,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	575,000.00	575,000.00	0.00	650,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	28,000,000.00	28,000,000.00	7,404,500.00	12,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	17,000,000.00	17,000,000.00	0.00	5,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	23,000,000.00	23,000,000.00	2,050,000.00	26,850,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,335,000.00**	**522,300,000.00**	**510,300,000.00**	**65,920,890.00**	**110,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**1,335,000.00**	**522,300,000.00**	**510,300,000.00**	**65,920,890.00**	**110,000,000.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	149,000,000.00	137,000,000.00	0.00	15,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	186,300,000.00	186,300,000.00	47,562,890.00	70,000,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	132,000,000.00	132,000,000.00	0.00	10,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILIT	0.00	5,000,000.00	5,000,000.00	4,695,000.00	5,000,000.00	0.00	0.00

23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,335,000.00	50,000,000.00	50,000,000.00	13,663,000.00	10,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**1,095,000.00**	**163,000,000.00**	**163,000,000.00**	**4,272,345.00**	**65,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**1,095,000.00**	**163,000,000.00**	**163,000,000.00**	**4,272,345.00**	**65,000,000.00**	**0.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,095,000.00	163,000,000.00	163,000,000.00	4,272,345.00	65,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**21,261,415.00**	**454,000,000.00**	**466,000,000.00**	**402,169,850.46**	**389,750,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**21,261,415.00**	**454,000,000.00**	**466,000,000.00**	**402,169,850.46**	**389,750,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	21,261,415.00	15,000,000.00	27,000,000.00	26,427,580.00	50,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	126,000,000.00	126,000,000.00	67,613,560.00	139,100,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	313,000,000.00	313,000,000.00	308,128,710.46	200,650,000.00	0.00	0.00

051706700100	**BORNO STATE RAMAT POLYTECHNIC MAIDUGURI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***0.00***
21	***PERSONNEL COST***	***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***	***0.00***	***0.00***
2101	**SALARY**	**1,283,709,746.29**	**2,317,015,000.00**	**2,317,015,000.00**	**1,505,523,078.60**	**1,798,421,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,283,709,746.29**	**2,317,015,000.00**	**2,317,015,000.00**	**1,505,523,078.60**	**1,798,421,000.00**	**0.00**	**0.00**
21010101	SALARY	1,283,709,746.29	2,317,015,000.00	2,317,015,000.00	1,505,523,078.60	1,798,421,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**46,185,000.00**	**72,000,000.00**	**72,000,000.00**	**43,589,000.00**	**72,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**46,185,000.00**	**72,000,000.00**	**72,000,000.00**	**43,589,000.00**	**72,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	46,185,000.00	72,000,000.00	72,000,000.00	43,589,000.00	72,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***134,293,739.84***	***510,000,000.00***	***510,000,000.00***	***284,288,056.36***	***414,300,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**134,293,739.84**	**510,000,000.00**	**510,000,000.00**	**284,288,056.36**	**414,300,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,114,250.00**	**177,000,000.00**	**177,000,000.00**	**62,230,200.00**	**45,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,740,250.00	52,000,000.00	52,000,000.00	14,753,000.00	20,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	10,000,000.00	10,000,000.00	9,752,500.00	15,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,374,000.00	115,000,000.00	115,000,000.00	37,724,700.00	10,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**4,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**34,714,836.25**	**106,700,000.00**	**106,700,000.00**	**75,866,768.00**	**150,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,509,400.00	15,700,000.00	15,700,000.00	13,070,650.00	25,000,000.00	0.00	0.00
22020302	BOOKS	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,669,000.00	10,000,000.00	10,000,000.00	8,264,250.00	25,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,287,661.25	70,000,000.00	70,000,000.00	46,455,768.00	70,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	15,248,775.00	10,000,000.00	10,000,000.00	8,076,100.00	30,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**21,703,520.00**	**50,000,000.00**	**50,000,000.00**	**27,945,120.00**	**62,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	10,904,350.00	20,000,000.00	20,000,000.00	8,429,700.00	20,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,430,500.00	2,000,000.00	2,000,000.00	949,700.00	2,500,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	6,813,550.00	25,000,000.00	25,000,000.00	16,492,970.00	35,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,555,120.00	3,000,000.00	3,000,000.00	2,072,750.00	5,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**1,845,750.00**	**32,500,000.00**	**32,500,000.00**	**19,523,923.70**	**22,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	948,900.00	30,000,000.00	30,000,000.00	17,101,723.70	20,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	896,850.00	2,500,000.00	2,500,000.00	2,422,200.00	2,500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,000,000.00**	**5,500,000.00**	**5,500,000.00**	**1,000,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	3,000,000.00	700,000.00	2,500,000.00	0.00	0.00
22020703	LEGAL SERVICES	1,000,000.00	2,500,000.00	2,500,000.00	300,000.00	1,500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,867,250.00**	**25,000,000.00**	**25,000,000.00**	**18,096,125.00**	**30,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	5,449,500.00	15,000,000.00	15,000,000.00	12,056,200.00	20,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,417,750.00	10,000,000.00	10,000,000.00	6,039,925.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**467,713.99**	**800,000.00**	**800,000.00**	**341,538.41**	**800,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	467,713.99	800,000.00	800,000.00	341,538.41	800,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**47,580,419.60**	**110,500,000.00**	**110,500,000.00**	**79,284,381.25**	**95,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	2,403,050.00	3,000,000.00	3,000,000.00	2,333,000.00	5,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,438,450.00	28,000,000.00	28,000,000.00	13,082,300.00	30,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,545,000.00	3,000,000.00	3,000,000.00	786,600.00	3,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,500,000.00	1,500,000.00	485,000.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	7,555,250.00	5,000,000.00	5,000,000.00	4,019,661.25	7,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	21,638,669.60	70,000,000.00	70,000,000.00	58,577,820.00	45,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***17,446,300.00***	***1,720,000,000.00***	***1,720,000,000.00***	***1,513,456,329.63***	***1,056,066,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**75,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**75,000,000.00**	**0.00**	**0.00**

23010105	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	60,000,000.00	0.00	75,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**9,154,300.00**	**1,570,000,000.00**	**1,570,000,000.00**	**639,871,901.40**	**915,066,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**9,154,300.00**	**1,570,000,000.00**	**1,570,000,000.00**	**639,871,901.40**	**915,066,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	930,000,000.00	930,000,000.00	567,896,869.39	915,066,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	9,154,300.00	640,000,000.00	640,000,000.00	71,975,032.01	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**8,292,000.00**	**90,000,000.00**	**90,000,000.00**	**873,584,428.23**	**66,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**8,292,000.00**	**90,000,000.00**	**90,000,000.00**	**873,584,428.23**	**66,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	8,292,000.00	15,000,000.00	15,000,000.00	0.00	66,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	75,000,000.00	75,000,000.00	873,584,428.23	0.00	0.00	0.00

051706900100	**BORNO STATE COLLEGE OF EDUCATION WAKA - BI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***458,791,043.63***	***2,073,397,000.00***	***2,073,397,000.00***	***511,442,311.84***	***1,636,062,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***417,556,191.79***	***503,000,000.00***	***503,000,000.00***	***441,118,824.51***	***571,029,000.00***	***0.00***	***0.00***
2101	**SALARY**	**417,556,191.79**	**503,000,000.00**	**503,000,000.00**	**441,118,824.51**	**571,029,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**417,556,191.79**	**503,000,000.00**	**503,000,000.00**	**441,118,824.51**	**571,029,000.00**	**0.00**	**0.00**
21010101	SALARY	417,556,191.79	503,000,000.00	503,000,000.00	441,118,824.51	571,029,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***41,234,851.84***	***94,568,000.00***	***94,568,000.00***	***70,323,487.33***	***94,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**41,234,851.84**	**94,568,000.00**	**94,568,000.00**	**70,323,487.33**	**94,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,565,925.00**	**28,443,000.00**	**28,443,000.00**	**21,031,550.00**	**28,350,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,266,825.00	10,093,000.00	10,093,000.00	6,959,000.00	10,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,346,600.00	7,350,000.00	7,350,000.00	4,106,550.00	7,350,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,952,500.00	11,000,000.00	11,000,000.00	9,966,000.00	11,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**2,256,125.00**	**4,568,000.00**	**4,568,000.00**	**1,619,125.00**	**4,568,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	640,215.00	1,250,000.00	1,250,000.00	631,500.00	1,250,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	661,500.00	158,000.00	158,000.00	145,625.00	158,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	954,410.00	3,160,000.00	3,160,000.00	842,000.00	3,160,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,315,850.00**	**11,904,000.00**	**11,904,000.00**	**5,722,990.00**	**11,810,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,457,050.00	5,368,000.00	5,368,000.00	2,274,940.00	5,300,000.00	0.00	0.00
22020302	BOOKS	1,858,800.00	6,536,000.00	6,536,000.00	3,448,050.00	6,510,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,433,300.00**	**12,381,000.00**	**12,381,000.00**	**10,400,200.00**	**12,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	6,194,400.00	6,381,000.00	6,381,000.00	5,517,400.00	6,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,238,900.00	6,000,000.00	6,000,000.00	4,882,800.00	6,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**2,024,550.00**	**7,562,000.00**	**7,562,000.00**	**4,350,160.00**	**7,562,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	2,024,550.00	7,562,000.00	7,562,000.00	4,350,160.00	7,562,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,320,520.00**	**8,708,000.00**	**8,708,000.00**	**8,196,775.00**	**8,708,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,465,145.00	5,689,000.00	5,689,000.00	5,649,550.00	5,689,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,855,375.00	3,019,000.00	3,019,000.00	2,547,225.00	3,019,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**44,500.84**	**500,000.00**	**500,000.00**	**152,387.33**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,500.84	500,000.00	500,000.00	152,387.33	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,274,081.00**	**20,502,000.00**	**20,502,000.00**	**18,850,300.00**	**20,502,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	1,783,150.00	2,239,000.00	2,239,000.00	1,375,500.00	2,239,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,368,381.00	3,263,000.00	3,263,000.00	3,263,000.00	3,263,000.00	0.00	0.00
22021007	WELFARE PACKAGES	5,122,550.00	15,000,000.00	15,000,000.00	14,211,800.00	15,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***1,475,829,000.00***	***1,475,829,000.00***	***0.00***	***971,033,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**100,516,000.00**	**100,516,000.00**	**0.00**	**100,516,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**100,516,000.00**	**100,516,000.00**	**0.00**	**100,516,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,516,000.00	40,516,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	60,000,000.00	60,000,000.00	0.00	40,516,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	0.00	60,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,014,547,000.00**	**1,014,547,000.00**	**0.00**	**840,517,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,014,547,000.00**	**1,014,547,000.00**	**0.00**	**840,517,000.00**	**0.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	496,484,000.00	496,484,000.00	0.00	355,000,000.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	10,500,000.00	10,500,000.00	0.00	25,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	507,563,000.00	507,563,000.00	0.00	460,517,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**360,766,000.00**	**360,766,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**360,766,000.00**	**360,766,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	260,250,000.00	260,250,000.00	0.00	30,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	100,516,000.00	100,516,000.00	0.00	0.00	0.00	0.00

051705500100	**BORNO STATE UMAR IBN IBRAHIM EL-KANEMI CO**							

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*563,761,984.88*	*1,945,467,000.00*	*1,945,467,000.00*	*531,229,296.83*	*1,693,008,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*518,790,713.93*	*589,867,000.00*	*589,867,000.00*	*495,961,491.94*	*842,408,000.00*	*0.00*	*0.00*
2101	**SALARY**	**514,856,913.93**	**582,367,000.00**	**582,367,000.00**	**490,560,991.94**	**837,408,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**514,856,913.93**	**582,367,000.00**	**582,367,000.00**	**490,560,991.94**	**837,408,000.00**	**0.00**	**0.00**
21010101	SALARY	514,856,913.93	582,367,000.00	582,367,000.00	490,560,991.94	837,408,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,933,800.00**	**7,500,000.00**	**7,500,000.00**	**5,400,500.00**	**5,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**3,933,800.00**	**7,500,000.00**	**7,500,000.00**	**5,400,500.00**	**5,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	3,933,800.00	7,500,000.00	7,500,000.00	5,400,500.00	5,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*33,987,070.95*	*73,000,000.00*	*73,000,000.00*	*24,029,004.89*	*68,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**33,987,070.95**	**73,000,000.00**	**73,000,000.00**	**24,029,004.89**	**68,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,257,000.00**	**6,500,000.00**	**6,500,000.00**	**1,497,200.00**	**6,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	770,000.00	3,500,000.00	3,500,000.00	783,600.00	3,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,487,000.00	3,000,000.00	3,000,000.00	713,600.00	3,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**582,500.00**	**2,000,000.00**	**2,000,000.00**	**668,084.00**	**2,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	149,500.00	1,000,000.00	1,000,000.00	343,000.00	1,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	433,000.00	1,000,000.00	1,000,000.00	325,084.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,938,100.00**	**12,000,000.00**	**12,000,000.00**	**5,809,800.00**	**12,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,557,000.00	4,000,000.00	4,000,000.00	1,682,800.00	4,500,000.00	0.00	0.00
22020302	BOOKS	590,000.00	1,000,000.00	1,000,000.00	390,000.00	1,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,299,500.00	2,500,000.00	2,500,000.00	1,641,000.00	2,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	450,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,500,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	743,000.00	1,000,000.00	1,000,000.00	20,000.00	1,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	373,100.00	1,000,000.00	1,000,000.00	98,000.00	1,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	925,500.00	1,500,000.00	1,500,000.00	978,000.00	1,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,056,950.00**	**11,000,000.00**	**11,000,000.00**	**3,314,300.00**	**13,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	1,684,000.00	4,000,000.00	4,000,000.00	1,194,500.00	4,500,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,671,500.00	2,000,000.00	2,000,000.00	462,900.00	2,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	2,000,000.00	582,400.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	825,300.00	1,000,000.00	1,000,000.00	75,000.00	2,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,876,150.00	2,000,000.00	2,000,000.00	999,500.00	3,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**851,000.00**	**6,000,000.00**	**6,000,000.00**	**3,416,500.00**	**3,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	120,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	620,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	111,000.00	2,000,000.00	2,000,000.00	416,500.00	1,500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,432,450.00**	**4,000,000.00**	**4,000,000.00**	**100,000.00**	**2,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	280,000.00	2,000,000.00	2,000,000.00	100,000.00	1,000,000.00	0.00	0.00
22020708	MEDICAL CONSULTING	1,152,450.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,279,250.00**	**9,500,000.00**	**9,500,000.00**	**4,493,000.00**	**8,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	2,779,250.00	5,500,000.00	5,500,000.00	3,813,000.00	6,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	4,000,000.00	4,000,000.00	680,000.00	2,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**9,719.70**	**1,000,000.00**	**1,000,000.00**	**14,120.89**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,719.70	1,000,000.00	1,000,000.00	14,120.89	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,580,101.25**	**21,000,000.00**	**21,000,000.00**	**4,716,000.00**	**19,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	1,331,200.00	2,500,000.00	2,500,000.00	2,179,000.00	3,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,148,000.00	3,500,000.00	3,500,000.00	1,317,000.00	4,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	434,000.00	1,500,000.00	1,500,000.00	45,000.00	1,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	249,240.00	3,000,000.00	3,000,000.00	120,000.00	3,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	10,000.00	1,500,000.00	1,500,000.00	50,000.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	1,462,000.00	2,500,000.00	2,500,000.00	250,000.00	2,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,837,661.25	2,000,000.00	2,000,000.00	170,000.00	2,000,000.00	0.00	0.00
22021009	SPORTING ACTIVITIES	818,000.00	2,000,000.00	2,000,000.00	530,000.00	1,500,000.00	0.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	290,000.00	2,500,000.00	2,500,000.00	55,000.00	2,000,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*10,984,200.00*	*1,282,600,000.00*	*1,282,600,000.00*	*11,238,800.00*	*782,600,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**573,800.00**	**32,000,000.00**	**32,000,000.00**	**5,260,000.00**	**31,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**573,800.00**	**32,000,000.00**	**32,000,000.00**	**5,260,000.00**	**31,000,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,500,000.00	5,500,000.00	3,000,000.00	5,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	4,500,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	573,800.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	10,500,000.00	10,500,000.00	2,260,000.00	10,500,000.00	0.00	0.00

2302	**CONSTRUCTION / PROVISION**	**4,141,200.00**	**1,202,500,000.00**	**1,202,500,000.00**	**1,107,500.00**	**703,500,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**4,141,200.00**	**1,202,500,000.00**	**1,202,500,000.00**	**1,107,500.00**	**703,500,000.00**	**0.00**	**0.00**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	360,000,000.00	360,000,000.00	126,000.00	75,500,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILI	4,141,200.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	816,000,000.00	816,000,000.00	981,500.00	601,500,000.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**6,269,200.00**	**32,100,000.00**	**32,100,000.00**	**4,871,300.00**	**32,100,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**6,269,200.00**	**32,100,000.00**	**32,100,000.00**	**4,871,300.00**	**32,100,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	5,500,000.00	5,500,000.00	500,000.00	5,500,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	6,081,300.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	15,500,000.00	15,500,000.00	4,000,000.00	15,500,000.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	187,900.00	5,500,000.00	5,500,000.00	371,300.00	5,500,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**16,000,000.00**	**16,000,000.00**	**0.00**	**16,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**16,000,000.00**	**16,000,000.00**	**0.00**	**16,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00	0.00

051705600100	**BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,039,281,052.51***	***1,935,075,000.00***	***1,935,075,000.00***	***949,788,137.33***	***3,719,590,000.00***	***0.00***	***0.00***
2101	**SALARY**	**1,039,281,052.51**	**1,935,075,000.00**	**1,935,075,000.00**	**949,788,137.33**	**3,719,590,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**1,039,281,052.51**	**1,935,075,000.00**	**1,935,075,000.00**	**949,788,137.33**	**3,719,590,000.00**	**0.00**	**0.00**
21010101	SALARY	1,039,281,052.51	1,935,075,000.00	1,935,075,000.00	949,788,137.33	3,719,590,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***6,580,250.00***	***940,000,000.00***	***940,000,000.00***	***89,894,320.79***	***1,124,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**6,580,250.00**	**940,000,000.00**	**940,000,000.00**	**89,894,320.79**	**1,124,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,600,000.00**	**200,000,000.00**	**200,000,000.00**	**6,065,635.00**	**200,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,600,000.00	100,000,000.00	100,000,000.00	5,024,900.00	100,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	1,040,735.00	100,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**1,290,250.00**	**43,500,000.00**	**43,500,000.00**	**3,704,553.00**	**87,500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	229,000.00	33,000,000.00	33,000,000.00	1,115,293.00	40,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	371,000.00	10,000,000.00	10,000,000.00	2,589,260.00	12,000,000.00	0.00	0.00
22020205	WATER RATES	690,250.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	34,500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,690,000.00**	**108,000,000.00**	**108,000,000.00**	**17,217,680.00**	**166,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,550,000.00	30,000,000.00	30,000,000.00	2,006,500.00	50,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	5,000,000.00	5,000,000.00	0.00	16,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,140,000.00	20,000,000.00	20,000,000.00	5,182,500.00	30,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	20,000,000.00	20,000,000.00	9,916,680.00	30,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	15,000,000.00	15,000,000.00	112,000.00	20,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	18,000,000.00	18,000,000.00	0.00	20,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**58,000,000.00**	**58,000,000.00**	**9,327,274.79**	**79,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	11,000,000.00	11,000,000.00	0.00	20,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	15,000,000.00	15,000,000.00	1,851,600.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	15,000,000.00	15,000,000.00	7,455,000.00	15,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	7,000,000.00	7,000,000.00	20,674.79	9,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**2,642,250.00**	**20,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	15,000,000.00	15,000,000.00	2,642,250.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**35,000,000.00**	**35,000,000.00**	**600,000.00**	**99,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	10,000,000.00	10,000,000.00	600,000.00	15,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	84,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**204,000,000.00**	**204,000,000.00**	**12,766,500.00**	**224,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	84,000,000.00	84,000,000.00	5,311,500.00	84,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	120,000,000.00	120,000,000.00	7,455,000.00	120,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**276,500,000.00**	**276,500,000.00**	**37,570,428.00**	**247,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	30,000,000.00	30,000,000.00	1,618,500.00	30,000,000.00	0.00	0.00

22021002	HONORARIUM & SITTING ALLOWANCE	0.00	150,000,000.00	150,000,000.00	28,591,928.00	150,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	6,000,000.00	6,000,000.00	0.00	9,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	80,000,000.00	80,000,000.00	7,360,000.00	41,500,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	9,000,000.00	9,000,000.00	0.00	15,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,450,000,000.00***	***3,450,000,000.00***	***651,985,215.12***	***5,000,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**900,000,000.00**	**900,000,000.00**	**225,620,510.00**	**1,700,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**900,000,000.00**	**900,000,000.00**	**225,620,510.00**	**1,700,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	650,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	250,000,000.00	250,000,000.00	55,620,510.00	250,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	250,000,000.00	250,000,000.00	170,000,000.00	250,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,800,000,000.00**	**1,800,000,000.00**	**414,889,505.12**	**2,350,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,800,000,000.00**	**1,800,000,000.00**	**414,889,505.12**	**2,350,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	250,000,000.00	250,000,000.00	55,733,021.00	250,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,000,000,000.00	1,000,000,000.00	359,156,484.12	250,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	100,000,000.00	100,000,000.00	0.00	1,100,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**150,000,000.00**	**150,000,000.00**	**11,475,200.00**	**350,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**150,000,000.00**	**150,000,000.00**	**11,475,200.00**	**350,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	50,000,000.00	50,000,000.00	6,954,200.00	50,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	4,521,000.00	100,000,000.00	0.00	0.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00

051705700100	**BORNO STATE SCHOLARSHIPS BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***238,561,019.19***	***9,831,789,000.00***	***9,831,789,000.00***	***4,402,971,791.72***	***13,321,255,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***1,367,334.66***	***8,000,000.00***	***8,000,000.00***	***2,221,382.00***	***4,015,000.00***	***0.00***	***0.00***
2101	**SALARY**	**557,334.66**	**5,000,000.00**	**5,000,000.00**	**761,382.00**	**1,015,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**557,334.66**	**5,000,000.00**	**5,000,000.00**	**761,382.00**	**1,015,000.00**	**0.00**	**0.00**
21010101	SALARY	557,334.66	5,000,000.00	5,000,000.00	761,382.00	1,015,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**810,000.00**	**3,000,000.00**	**3,000,000.00**	**1,460,000.00**	**3,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**810,000.00**	**3,000,000.00**	**3,000,000.00**	**1,460,000.00**	**3,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	810,000.00	3,000,000.00	3,000,000.00	1,460,000.00	3,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***103,072,865.00***	***9,809,289,000.00***	***441,624,000.00***	***110,600,616.04***	***13,102,740,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**101,005,854.00**	**9,799,289,000.00**	**431,624,000.00**	**107,350,616.04**	**13,102,740,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**82,101,404.00**	**300,900,000.00**	**300,900,000.00**	**39,783,450.00**	**400,900,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	50,900,000.00	50,900,000.00	3,765,000.00	50,900,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	871,000.00	50,000,000.00	50,000,000.00	16,476,600.00	50,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	81,230,404.00	200,000,000.00	200,000,000.00	19,541,850.00	300,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**32,850.00**	**545,000.00**	**545,000.00**	**330,000.00**	**20,000,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	500,000.00	330,000.00	10,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	32,850.00	45,000.00	45,000.00	0.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,582,000.00**	**12,595,000.00**	**12,595,000.00**	**9,492,000.00**	**49,105,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,582,000.00	12,590,000.00	12,590,000.00	9,492,000.00	49,100,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,595,000.00**	**15,652,000.00**	**15,652,000.00**	**9,448,425.00**	**125,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	865,000.00	7,865,000.00	7,865,000.00	4,274,100.00	70,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	30,000.00	30,000.00	0.00	5,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	720,000.00	7,757,000.00	7,757,000.00	5,174,325.00	50,000,000.00	0.00	0.00

220206	**OTHER SERVICES - GENERAL**	**315,200.00**	**6,010,000.00**	**6,010,000.00**	**1,550,000.00**	**6,000,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	315,200.00	6,010,000.00	6,010,000.00	1,550,000.00	6,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,163,400.00**	**8,427,000.00**	**8,427,000.00**	**8,304,175.00**	**30,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,163,400.00	8,427,000.00	8,427,000.00	8,304,175.00	30,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**96,000.00**	**100,000.00**	**100,000.00**	**24,066.04**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,000.00	100,000.00	100,000.00	24,066.04	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,120,000.00**	**9,455,060,000.00**	**87,395,000.00**	**38,418,500.00**	**12,471,535,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	600,000.00	11,000,000.00	11,000,000.00	1,478,000.00	12,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,100,000.00	50,100,000.00	50,100,000.00	28,352,500.00	60,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	17,285,000.00	17,285,000.00	7,850,000.00	20,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,000,000.00	1,000,000.00	50,000.00	2,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	3,050,000.00	10,000.00	10,000.00	0.00	10,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	370,000.00	8,000,000.00	8,000,000.00	688,000.00	24,795,000.00	0.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES	0.00	9,367,665,000.00	0.00	0.00	7,701,372,000.00	0.00	0.00
22021021	LOCAL SCHOLARSHIP SCHEME EXPENSES	0.00	0.00	0.00	0.00	4,641,368,000.00	0.00	0.00
2203	**LOANS AND ADVANCES**	**2,067,011.00**	**10,000,000.00**	**10,000,000.00**	**3,250,000.00**	**0.00**	**0.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**2,067,011.00**	**10,000,000.00**	**10,000,000.00**	**3,250,000.00**	**0.00**	**0.00**	**0.00**
22030101	MOTOR CYCLE ADVANCES	2,067,011.00	10,000,000.00	10,000,000.00	3,250,000.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***134,120,819.53***	***14,500,000.00***	***9,382,165,000.00***	***4,290,149,793.68***	***214,500,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**4,500,000.00**	**4,500,000.00**	**0.00**	**4,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**4,500,000.00**	**4,500,000.00**	**0.00**	**4,500,000.00**	**0.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**134,120,819.53**	**10,000,000.00**	**9,377,665,000.00**	**4,290,149,793.68**	**210,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**134,120,819.53**	**10,000,000.00**	**9,377,665,000.00**	**4,290,149,793.68**	**210,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	134,120,819.53	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	0.00	9,367,665,000.00	4,290,149,793.68	200,000,000.00	0.00	0.00

051705800100	**BORNO STATE INFORMATION AND COMMUNICAT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***3,805,287,000.00***	***3,805,287,000.00***	***315,029,919.25***	***5,105,424,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***193,200,000.00***	***193,200,000.00***	***30,645,999.98***	***185,844,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**193,200,000.00**	**193,200,000.00**	**30,645,999.98**	**185,844,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**193,200,000.00**	**193,200,000.00**	**30,645,999.98**	**185,844,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	190,800,000.00	190,800,000.00	30,645,999.98	183,444,000.00	0.00	0.00
21020102	OUTFIT ALLOWANCE	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***638,306,000.00***	***638,306,000.00***	***215,185,919.27***	***638,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**638,306,000.00**	**638,306,000.00**	**215,185,919.27**	**638,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**205,000,000.00**	**205,000,000.00**	**117,503,289.75**	**140,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	20,000,000.00	13,830,000.00	70,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	9,615,000.00	40,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000,000.00	100,000,000.00	63,384,720.00	15,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	75,000,000.00	75,000,000.00	30,673,569.75	15,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**11,626,000.00**	**11,626,000.00**	**4,756,000.00**	**21,426,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,950,000.00	1,950,000.00	326,000.00	1,950,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	5,876,000.00	5,876,000.00	4,000,000.00	8,876,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	2,500,000.00	2,500,000.00	430,000.00	2,500,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	800,000.00	800,000.00	0.00	7,600,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**13,716,900.00**	**76,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	30,000,000.00	30,000,000.00	13,716,900.00	30,000,000.00	0.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	8,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	0.00	0.00	0.00	2,500,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**26,500,000.00**	**26,500,000.00**	**9,034,016.25**	**63,100,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	5,000,000.00	5,000,000.00	3,260,000.00	6,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	8,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	0.00	0.00	0.00	23,400,000.00	0.00	0.00

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	8,000,000.00	8,000,000.00	250,000.00	8,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	5,000,000.00	5,000,000.00	4,116,016.25	5,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	5,000,000.00	5,000,000.00	1,300,000.00	8,200,000.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	3,500,000.00	3,500,000.00	108,000.00	4,500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**97,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	95,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	2,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**40,250,000.00**	**40,250,000.00**	**11,194,250.00**	**19,610,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	23,640,000.00	23,640,000.00	980,000.00	3,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	14,000,000.00	14,000,000.00	10,000,000.00	14,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,610,000.00	2,610,000.00	214,250.00	2,610,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**153,000,000.00**	**153,000,000.00**	**46,495,000.00**	**67,134,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	150,000,000.00	150,000,000.00	46,495,000.00	14,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	40,134,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**20,280,000.00**	**20,280,000.00**	**2,833,053.75**	**20,280,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,280,000.00	10,280,000.00	1,985,053.75	10,280,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	10,000,000.00	848,000.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,550,000.00**	**1,550,000.00**	**220,409.52**	**550,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,550,000.00	1,550,000.00	220,409.52	550,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**150,100,000.00**	**150,100,000.00**	**9,433,000.00**	**131,900,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	8,000,000.00	8,000,000.00	2,424,000.00	30,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	85,000,000.00	85,000,000.00	1,750,000.00	35,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	10,000,000.00	700,000.00	4,300,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	3,200,000.00	3,200,000.00	0.00	1,200,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	30,000,000.00	30,000,000.00	4,559,000.00	27,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	12,400,000.00	12,400,000.00	0.00	32,900,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***2,973,781,000.00***	***2,973,781,000.00***	***69,198,000.00***	***4,281,580,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**518,781,000.00**	**518,781,000.00**	**0.00**	**510,535,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**518,781,000.00**	**518,781,000.00**	**0.00**	**510,535,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	360,000,000.00	360,000,000.00	0.00	431,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	36,581,000.00	36,581,000.00	0.00	1,880,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	110,000,000.00	110,000,000.00	0.00	63,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	2,050,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	8,200,000.00	8,200,000.00	0.00	0.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	12,605,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,455,000,000.00**	**2,455,000,000.00**	**69,198,000.00**	**3,771,045,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**2,455,000,000.00**	**2,455,000,000.00**	**69,198,000.00**	**3,771,045,000.00**	**0.00**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	2,455,000,000.00	2,455,000,000.00	69,198,000.00	3,771,045,000.00	0.00	0.00

051705900100	**BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***138,298,339.67***	***1,190,077,000.00***	***1,190,077,000.00***	***132,413,285.30***	***326,118,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***135,818,993.96***	***134,077,000.00***	***134,077,000.00***	***127,377,035.83***	***247,070,000.00***	***0.00***	***0.00***
2101	**SALARY**	**135,818,993.96**	**133,717,000.00**	**133,717,000.00**	**127,017,035.83**	**246,710,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**135,818,993.96**	**133,717,000.00**	**133,717,000.00**	**127,017,035.83**	**246,710,000.00**	**0.00**	**0.00**
21010101	SALARY	135,818,993.96	133,717,000.00	133,717,000.00	127,017,035.83	246,710,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**360,000.00**	**360,000.00**	**360,000.00**	**360,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**360,000.00**	**360,000.00**	**360,000.00**	**360,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	360,000.00	360,000.00	360,000.00	360,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***2,479,345.71***	***5,000,000.00***	***5,000,000.00***	***2,193,249.47***	***4,256,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**2,297,145.71**	**4,750,000.00**	**4,750,000.00**	**1,993,249.47**	**4,256,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**135,000.00**	**272,000.00**	**272,000.00**	**81,000.00**	**173,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	135,000.00	272,000.00	272,000.00	81,000.00	173,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**93,500.00**	**150,000.00**	**150,000.00**	**7,800.00**	**50,000.00**	**0.00**	**0.00**
22020203	INTERNET ACCESS CHARGES	93,500.00	150,000.00	150,000.00	7,800.00	50,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**376,300.00**	**910,000.00**	**910,000.00**	**517,300.00**	**660,000.00**	**0.00**	**0.00**

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000.00	550,000.00	550,000.00	262,800.00	300,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	90,000.00	90,000.00	86,500.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	263,800.00	50,000.00	50,000.00	44,500.00	140,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	60,000.00	100,000.00	100,000.00	18,500.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	22,500.00	120,000.00	120,000.00	105,000.00	220,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**325,200.00**	**1,255,000.00**	**1,255,000.00**	**792,450.00**	**955,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	115,000.00	220,000.00	220,000.00	193,700.00	220,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	54,450.00	150,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	144,000.00	150,000.00	150,000.00	63,500.00	150,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000.00	120,000.00	120,000.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	58,200.00	615,000.00	615,000.00	480,800.00	435,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**130,000.00**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	130,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**367,500.00**	**250,000.00**	**250,000.00**	**70,900.00**	**250,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	167,500.00	150,000.00	150,000.00	60,900.00	150,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	100,000.00	100,000.00	10,000.00	100,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**18,500.00**	**400,000.00**	**400,000.00**	**293,500.00**	**350,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	18,500.00	150,000.00	150,000.00	93,500.00	150,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**256,000.00**	**220,000.00**	**220,000.00**	**15,500.00**	**220,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	176,000.00	100,000.00	100,000.00	0.00	220,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	80,000.00	120,000.00	120,000.00	15,500.00	0.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**26,000.00**	**13,000.00**	**13,000.00**	**3,449.47**	**13,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,000.00	13,000.00	13,000.00	3,449.47	13,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**569,145.71**	**1,080,000.00**	**1,080,000.00**	**211,350.00**	**1,385,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	15,000.00	300,000.00	300,000.00	25,850.00	300,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,045.71	210,000.00	210,000.00	105,500.00	210,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	114,600.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	41,000.00	50,000.00	50,000.00	29,000.00	50,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	191,000.00	20,000.00	20,000.00	0.00	20,000.00	0.00	0.00
22021007	WELFARE PACKAGES	12,000.00	100,000.00	100,000.00	51,000.00	100,000.00	0.00	0.00
22021009	SPORTING ACTIVITIES	5,000.00	100,000.00	100,000.00	0.00	105,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	187,500.00	150,000.00	150,000.00	0.00	450,000.00	0.00	0.00
2203	**LOANS AND ADVANCES**	**182,200.00**	**250,000.00**	**250,000.00**	**200,000.00**	**0.00**	**0.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**182,200.00**	**250,000.00**	**250,000.00**	**200,000.00**	**0.00**	**0.00**	**0.00**
22030103	REFURBISHING ADVANCES	30,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
22030107	FURNISHING ADVANCES	132,200.00	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00
22030108	HOUSING LOANS	20,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***1,051,000,000.00***	***1,051,000,000.00***	***2,843,000.00***	***74,792,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**26,682,000.00**	**26,682,000.00**	**2,430,000.00**	**39,792,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**26,682,000.00**	**26,682,000.00**	**2,430,000.00**	**39,792,000.00**	**0.00**	**0.00**
23010108	PURCHASE OF BUSES	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,500,000.00	7,500,000.00	2,000,000.00	3,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,092,000.00	1,092,000.00	0.00	1,092,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,260,000.00	1,260,000.00	400,000.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	630,000.00	630,000.00	30,000.00	2,500,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**502,318,000.00**	**502,318,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**502,318,000.00**	**502,318,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,318,000.00	500,318,000.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**413,000.00**	**5,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**500,000,000.00**	**500,000,000.00**	**413,000.00**	**5,000,000.00**	**0.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	500,000,000.00	500,000,000.00	413,000.00	5,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**22,000,000.00**	**22,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**22,000,000.00**	**22,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**0.00**

23050103	MONITORING AND EVALUATION	0.00	22,000,000.00	22,000,000.00	0.00	30,000,000.00	0.00	0.00

051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AG							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*281,967,519.32*	*1,964,985,000.00*	*1,964,985,000.00*	*795,052,641.67*	*1,098,161,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*277,006,848.95*	*307,315,000.00*	*307,315,000.00*	*269,095,268.61*	*441,661,000.00*	*0.00*	*0.00*
2101	**SALARY**	**275,969,848.95**	**304,315,000.00**	**304,315,000.00**	**266,586,268.61**	**436,661,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**275,969,848.95**	**304,315,000.00**	**304,315,000.00**	**266,586,268.61**	**436,661,000.00**	**0.00**	**0.00**
21010101	SALARY	275,969,848.95	304,315,000.00	304,315,000.00	266,586,268.61	436,661,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,037,000.00**	**3,000,000.00**	**3,000,000.00**	**2,509,000.00**	**5,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**1,037,000.00**	**3,000,000.00**	**3,000,000.00**	**2,509,000.00**	**5,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	1,037,000.00	3,000,000.00	3,000,000.00	2,509,000.00	5,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*4,960,670.37*	*44,670,000.00*	*44,670,000.00*	*36,319,121.06*	*44,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**4,960,670.37**	**44,670,000.00**	**44,670,000.00**	**36,319,121.06**	**44,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**185,500.00**	**4,750,000.00**	**4,750,000.00**	**2,775,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	185,500.00	4,750,000.00	4,750,000.00	2,775,000.00	4,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**	**1,500,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	1,000,000.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**274,550.00**	**7,000,000.00**	**7,000,000.00**	**7,000,000.00**	**6,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	274,550.00	7,000,000.00	7,000,000.00	7,000,000.00	5,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,185,200.00**	**15,000,000.00**	**15,000,000.00**	**9,871,477.12**	**10,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	4,057,200.00	9,000,000.00	9,000,000.00	7,536,600.00	5,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	128,000.00	6,000,000.00	6,000,000.00	2,334,877.12	5,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**159,500.00**	**7,000,000.00**	**7,000,000.00**	**7,000,000.00**	**5,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	159,500.00	7,000,000.00	7,000,000.00	7,000,000.00	5,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERA**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,030,000.00**	**4,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	2,500,000.00	2,500,000.00	2,030,000.00	4,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**11,920.37**	**20,000.00**	**20,000.00**	**14,141.94**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,920.37	20,000.00	20,000.00	14,141.94	50,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**144,000.00**	**6,400,000.00**	**6,400,000.00**	**5,628,502.00**	**12,450,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	144,000.00	3,000,000.00	3,000,000.00	2,228,502.00	6,450,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	3,400,000.00	3,400,000.00	3,400,000.00	5,000,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*1,613,000,000.00*	*1,613,000,000.00*	*489,638,252.00*	*612,500,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**58,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**58,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	17,000,000.00	17,000,000.00	0.00	5,000,000.00	0.00	0.00
23010146	PURCHASE OF LIVESTOCK EQUIPMENT	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**0.00**	**400,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**0.00**	**400,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	400,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**508,000,000.00**	**508,000,000.00**	**489,638,252.00**	**17,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**508,000,000.00**	**508,000,000.00**	**489,638,252.00**	**17,000,000.00**	**0.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	500,000,000.00	500,000,000.00	489,638,252.00	10,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**45,000,000.00**	**45,000,000.00**	**0.00**	**137,500,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**45,000,000.00**	**45,000,000.00**	**0.00**	**137,500,000.00**	**0.00**	**0.00**

23050103	MONITORING AND EVALUATION	0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	82,500,000.00	0.00	0.00

051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*655,051,000.04*	*1,771,682,000.00*	*1,771,682,000.00*	*1,585,542,946.84*	*1,582,070,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*638,767,551.03*	*643,867,000.00*	*643,867,000.00*	*566,464,735.27*	*723,580,000.00*	*0.00*	*0.00*
2101	**SALARY**	**638,767,551.03**	**643,867,000.00**	**643,867,000.00**	**566,464,735.27**	**723,580,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**638,767,551.03**	**643,867,000.00**	**643,867,000.00**	**566,464,735.27**	**723,580,000.00**	**0.00**	**0.00**
21010101	SALARY	638,767,551.03	643,867,000.00	643,867,000.00	566,464,735.27	723,580,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*16,283,449.01*	*25,815,000.00*	*25,815,000.00*	*19,078,211.57*	*45,990,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**16,283,449.01**	**25,815,000.00**	**25,815,000.00**	**19,078,211.57**	**45,990,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,293,330.00**	**0.00**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,293,330.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**1,328,000.00**	**1,000,000.00**	**1,000,000.00**	**483,660.00**	**1,062,500.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,328,000.00	1,000,000.00	1,000,000.00	483,660.00	1,062,500.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**500,000.00**	**8,765,000.00**	**8,765,000.00**	**7,402,500.00**	**14,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	8,765,000.00	8,765,000.00	7,402,500.00	14,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,670,000.00**	**3,000,000.00**	**3,000,000.00**	**743,600.00**	**6,705,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	4,670,000.00	3,000,000.00	3,000,000.00	743,600.00	6,705,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,843,000.00**	**10,000,000.00**	**10,000,000.00**	**7,702,200.00**	**7,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	3,843,000.00	10,000,000.00	10,000,000.00	7,702,200.00	7,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,323,000.00**	**50,000.00**	**50,000.00**	**21,251.57**	**50,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,323,000.00	50,000.00	50,000.00	21,251.57	50,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,326,119.01**	**3,000,000.00**	**3,000,000.00**	**2,725,000.00**	**11,172,500.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	6,119.01	3,000,000.00	3,000,000.00	2,725,000.00	5,672,500.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,320,000.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	2,500,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*1,102,000,000.00*	*1,102,000,000.00*	*1,000,000,000.00*	*812,500,000.00*	*0.00*	*0.00*
2301	**FIXED ASSETS PURCHASED**	**0.00**	**65,000,000.00**	**65,000,000.00**	**0.00**	**213,200,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**65,000,000.00**	**65,000,000.00**	**0.00**	**213,200,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	18,000,000.00	18,000,000.00	0.00	100,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	15,000,000.00	0.00	37,500,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	1,200,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**555,300,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**555,300,000.00**	**0.00**	**0.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	541,300,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**37,000,000.00**	**37,000,000.00**	**0.00**	**44,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**37,000,000.00**	**37,000,000.00**	**0.00**	**44,000,000.00**	**0.00**	**0.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	7,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00

052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*8,211,403,482.67*	*25,368,674,000.00*	*25,368,674,000.00*	*13,866,605,119.47*	*32,190,245,000.00*	*0.00*	*3,797,000,000.00*
21	*PERSONNEL COST*	*606,047,515.22*	*703,749,000.00*	*703,749,000.00*	*544,534,467.75*	*807,745,000.00*	*0.00*	*0.00*
2101	**SALARY**	**606,047,515.22**	**703,749,000.00**	**703,749,000.00**	**544,534,467.75**	**807,745,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**606,047,515.22**	**703,749,000.00**	**703,749,000.00**	**544,534,467.75**	**807,745,000.00**	**0.00**	**0.00**
21010101	SALARY	606,047,515.22	703,749,000.00	703,749,000.00	544,534,467.75	807,745,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*248,580,065.37*	*1,537,300,000.00*	*1,537,300,000.00*	*459,936,450.03*	*1,537,000,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**248,580,065.37**	**1,537,300,000.00**	**1,537,300,000.00**	**459,936,450.03**	**1,537,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**520,000.00**	**500,000,000.00**	**500,000,000.00**	**8,000,000.00**	**440,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000,000.00	200,000,000.00	8,000,000.00	180,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**56,319,170.00**	**105,000,000.00**	**105,000,000.00**	**4,915,000.00**	**105,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,850,000.00	5,000,000.00	5,000,000.00	4,915,000.00	5,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	52,469,170.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**12,000,000.00**	**12,000,000.00**	**1,000,000.00**	**22,600,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	10,000,000.00	10,000,000.00	1,000,000.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	4,600,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**53,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	23,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**26,525,000.00**	**50,000,000.00**	**50,000,000.00**	**32,950,000.00**	**40,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	26,525,000.00	50,000,000.00	50,000,000.00	32,950,000.00	40,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**200,000,000.00**	**200,000,000.00**	**0.00**	**210,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	200,000,000.00	200,000,000.00	0.00	210,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**20,000,000.00**	**20,000,000.00**	**900,000.00**	**23,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	10,000,000.00	900,000.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	13,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**147,469.23**	**300,000.00**	**300,000.00**	**30,950.03**	**400,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	147,469.23	300,000.00	300,000.00	30,950.03	400,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**165,068,426.14**	**620,000,000.00**	**620,000,000.00**	**412,140,500.00**	**643,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	21,453,800.00	10,000,000.00	10,000,000.00	300,000.00	13,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	121,334,626.14	100,000,000.00	100,000,000.00	44,116,000.00	120,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	21,890,000.00	400,000,000.00	400,000,000.00	324,996,500.00	400,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	390,000.00	100,000,000.00	100,000,000.00	41,990,000.00	100,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	10,000,000.00	10,000,000.00	738,000.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***7,356,775,902.08***	***23,127,625,000.00***	***23,127,625,000.00***	***12,862,134,201.69***	***29,845,500,000.00***	***0.00***	***3,797,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**5,746,775,345.08**	**1,145,000,000.00**	**1,145,000,000.00**	**921,510,764.52**	**2,308,500,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,746,775,345.08**	**1,145,000,000.00**	**1,145,000,000.00**	**921,510,764.52**	**2,308,500,000.00**	**0.00**	**0.00**
23010104	PURCHASE MOTOR CYCLES	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	890,000,000.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	96,729,525.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	500,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	4,856,775,345.08	1,000,000,000.00	1,000,000,000.00	824,781,239.52	600,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,460,000,557.00**	**16,749,625,000.00**	**16,749,625,000.00**	**10,724,940,428.75**	**19,998,000,000.00**	**0.00**	**210,000,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**1,460,000,557.00**	**16,749,625,000.00**	**16,749,625,000.00**	**10,724,940,428.75**	**19,998,000,000.00**	**0.00**	**210,000,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	90,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	1,370,000,557.00	15,436,925,000.00	15,436,925,000.00	0.00	12,200,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	7,688,000,000.00	0.00	210,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	112,700,000.00	112,700,000.00	0.00	30,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**4,410,000,000.00**	**4,410,000,000.00**	**0.00**	**3,280,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**4,410,000,000.00**	**4,410,000,000.00**	**0.00**	**3,280,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	0.00	4,000,000,000.00	4,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	110,000,000.00	110,000,000.00	0.00	80,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**150,000,000.00**	**823,000,000.00**	**823,000,000.00**	**1,215,683,008.42**	**4,259,000,000.00**	**0.00**	**3,587,000,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**150,000,000.00**	**823,000,000.00**	**823,000,000.00**	**1,215,683,008.42**	**4,259,000,000.00**	**0.00**	**3,587,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	150,000,000.00	20,000,000.00	20,000,000.00	52,960,000.00	20,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	150,000,000.00	150,000,000.00	25,200,000.00	3,687,000,000.00	0.00	3,587,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	650,000,000.00	650,000,000.00	1,137,523,008.42	550,000,000.00	0.00	0.00

052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MAN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*415,667,596.07*	*1,384,672,000.00*	*2,485,171,000.00*	*1,320,744,086.11*	*4,143,504,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*6,968,000.00*	*18,426,000.00*	*1,018,426,000.00*	*475,439,003.92*	*2,397,695,000.00*	*0.00*	*0.00*
2101	**SALARY**	**0.00**	**11,000,000.00**	**11,000,000.00**	**10,483,257.14**	**2,000,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**11,000,000.00**	**11,000,000.00**	**10,483,257.14**	**2,000,000.00**	**0.00**	**0.00**
21010102	OVER TIME PAYMENTS	0.00	11,000,000.00	11,000,000.00	10,483,257.14	2,000,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**6,968,000.00**	**7,426,000.00**	**1,007,426,000.00**	**464,955,746.78**	**2,395,695,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**6,968,000.00**	**7,426,000.00**	**1,007,426,000.00**	**464,955,746.78**	**15,280,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	4,568,000.00	7,426,000.00	7,426,000.00	4,040,367.00	12,280,000.00	0.00	0.00
21020103	HAZARD ALLOWANCE	2,400,000.00	0.00	1,000,000,000.00	460,915,379.78	3,000,000.00	0.00	0.00
210202	**SOCIAL CONTRIBUTIONS**	**0.00**	**0.00**	**0.00**	**0.00**	**2,380,415,000.00**	**0.00**	**0.00**
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	0.00	0.00	0.00	0.00	2,380,415,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*9,844,689.63*	*1,014,421,000.00*	*70,498,000.00*	*29,889,427.21*	*313,351,000.00*	*0.00*	*0.00*
2202	**OVERHEAD COST**	**9,844,689.63**	**1,014,421,000.00**	**70,498,000.00**	**29,889,427.21**	**308,351,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**12,826,000.00**	**12,826,000.00**	**6,280,000.00**	**105,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	12,826,000.00	12,826,000.00	6,280,000.00	40,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**1,871,000.00**	**3,655,000.00**	**3,655,000.00**	**3,014,000.00**	**34,408,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	1,158,000.00	1,158,000.00	1,158,000.00	1,070,000.00	1,158,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	2,200,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	553,000.00	1,447,000.00	1,447,000.00	1,097,000.00	15,000,000.00	0.00	0.00
22020205	WATER RATES	160,000.00	1,050,000.00	1,050,000.00	847,000.00	1,050,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**925,000.00**	**949,673,000.00**	**5,250,000.00**	**2,281,920.00**	**38,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	502,000.00	2,100,000.00	2,100,000.00	523,000.00	15,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	423,000.00	2,100,000.00	2,100,000.00	1,758,920.00	17,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,050,000.00	1,050,000.00	0.00	5,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	944,423,000.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,626,527.50**	**5,250,000.00**	**5,250,000.00**	**2,361,000.00**	**12,050,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	917,250.00	2,100,000.00	2,100,000.00	917,500.00	5,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,050,000.00	1,050,000.00	562,000.00	1,050,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	709,277.50	2,100,000.00	2,100,000.00	881,500.00	2,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,365,000.00**	**12,750,000.00**	**12,750,000.00**	**6,054,800.00**	**20,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	1,365,000.00	12,750,000.00	12,750,000.00	6,054,800.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**2,025,000.00**	**2,025,000.00**	**233,300.00**	**19,500,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	2,025,000.00	2,025,000.00	233,300.00	6,500,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,607,950.00**	**2,316,000.00**	**2,316,000.00**	**2,240,000.00**	**8,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	900,000.00	1,158,000.00	1,158,000.00	1,107,000.00	5,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	707,950.00	1,158,000.00	1,158,000.00	1,133,000.00	3,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,483,150.00**	**6,942,000.00**	**6,942,000.00**	**3,587,450.00**	**9,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	933,000.00	3,471,000.00	3,471,000.00	2,647,350.00	5,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	550,150.00	3,471,000.00	3,471,000.00	940,100.00	4,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**72,132.50**	**105,000.00**	**605,000.00**	**498,957.21**	**1,774,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	72,132.50	105,000.00	605,000.00	498,957.21	1,000,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	774,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**893,929.63**	**18,879,000.00**	**18,879,000.00**	**3,338,000.00**	**60,619,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	106,000.00	2,315,000.00	2,315,000.00	2,181,500.00	15,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	9,619,000.00	9,619,000.00	1,156,500.00	9,619,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	787,929.63	6,945,000.00	6,945,000.00	0.00	20,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
2203	**LOANS AND ADVANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
220301	**STAFF LOANS & ADVANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**

22030104	CORRESPONDENCE ADVANCES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***398,854,906.44***	***351,825,000.00***	***1,396,247,000.00***	***815,415,654.98***	***1,432,458,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**395,823,886.44**	**281,575,000.00**	**1,215,998,000.00**	**716,803,414.24**	**604,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**395,823,886.44**	**281,575,000.00**	**1,215,998,000.00**	**716,803,414.24**	**604,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	248,000,000.00	238,000,000.00	28,462,370.00	24,000,000.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	8,343,418.61	0.00	944,423,000.00	682,341,044.24	250,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	385,252,467.83	0.00	0.00	0.00	80,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,763,000.00	16,763,000.00	0.00	200,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	2,043,000.00	5,486,000.00	5,486,000.00	3,800,000.00	30,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,525,000.00	1,525,000.00	0.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	185,000.00	2,315,000.00	2,315,000.00	2,200,000.00	5,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,160,000.00	1,160,000.00	0.00	5,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	6,326,000.00	6,326,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**20,250,000.00**	**30,250,000.00**	**24,959,370.00**	**484,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**20,250,000.00**	**30,250,000.00**	**24,959,370.00**	**484,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	450,000,000.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	5,250,000.00	5,250,000.00	0.00	14,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	15,000,000.00	25,000,000.00	24,959,370.00	20,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**3,031,020.00**	**50,000,000.00**	**149,999,000.00**	**73,652,870.74**	**344,458,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**3,031,020.00**	**50,000,000.00**	**149,999,000.00**	**73,652,870.74**	**344,458,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	3,031,020.00	50,000,000.00	149,999,000.00	73,652,870.74	314,458,000.00	0.00	0.00

052100300100	**BORNO STATE PRIMARY HEALTHCARE DEVELOPM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***841,417,595.04***	***13,615,280,000.00***	***13,615,280,000.00***	***2,542,083,464.21***	***16,386,732,000.00***	***0.00***	***2,622,997,000.00***
21	***PERSONNEL COST***	***762,080,768.03***	***4,338,283,000.00***	***4,338,283,000.00***	***167,355,500.00***	***6,233,735,000.00***	***0.00***	***0.00***
2101	**SALARY**	**762,080,768.03**	**4,338,283,000.00**	**4,338,283,000.00**	**167,355,500.00**	**6,233,735,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**762,080,768.03**	**4,338,283,000.00**	**4,338,283,000.00**	**167,355,500.00**	**6,233,735,000.00**	**0.00**	**0.00**
21010101	SALARY	762,080,768.03	4,338,283,000.00	4,338,283,000.00	167,355,500.00	6,233,735,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***79,336,827.01***	***530,000,000.00***	***530,000,000.00***	***298,015,637.11***	***1,380,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**79,336,827.01**	**530,000,000.00**	**530,000,000.00**	**298,015,637.11**	**1,380,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**77,341,555.00**	**300,000,000.00**	**300,000,000.00**	**240,226,174.98**	**185,540,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	77,341,555.00	300,000,000.00	300,000,000.00	240,226,174.98	185,540,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,608,500.00**	**170,000,000.00**	**170,000,000.00**	**42,373,761.14**	**1,034,379,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	20,000,000.00	20,000,000.00	180,000.00	34,379,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	1,608,500.00	150,000,000.00	150,000,000.00	42,193,761.14	1,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**266,000.00**	**20,000,000.00**	**20,000,000.00**	**2,964,000.00**	**20,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	266,000.00	20,000,000.00	20,000,000.00	2,964,000.00	20,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**11,373,662.89**	**20,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	15,000,000.00	15,000,000.00	11,373,662.89	20,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**120,772.01**	**1,500,000.00**	**1,500,000.00**	**1,078,038.10**	**3,081,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,772.01	1,500,000.00	1,500,000.00	1,078,038.10	3,081,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**23,500,000.00**	**23,500,000.00**	**0.00**	**117,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	13,500,000.00	13,500,000.00	0.00	13,500,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	93,500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***8,746,997,000.00***	***8,746,997,000.00***	***2,076,712,327.10***	***8,772,997,000.00***	***0.00***	***2,622,997,000.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**2,451,457,000.00**	**0.00**	**1,151,457,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**2,451,457,000.00**	**0.00**	**1,151,457,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	100,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	2,351,457,000.00	0.00	1,151,457,000.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**1,790,862,000.00**	**0.00**	**190,862,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**0.00**	**0.00**	**1,790,862,000.00**	**0.00**	**190,862,000.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	190,862,000.00	0.00	190,862,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	0.00	0.00	0.00	1,100,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**3,239,000,000.00**	**3,239,000,000.00**	**0.00**	**2,400,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**3,239,000,000.00**	**3,239,000,000.00**	**0.00**	**2,400,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	0.00	3,039,000,000.00	3,039,000,000.00	0.00	2,000,000,000.00	0.00	0.00

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**5,447,997,000.00**	**5,447,997,000.00**	**2,076,712,327.10**	**2,130,678,000.00**	**0.00**	**1,280,678,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**5,447,997,000.00**	**5,447,997,000.00**	**2,076,712,327.10**	**2,130,678,000.00**	**0.00**	**1,280,678,000.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	2,142,997,000.00	2,142,997,000.00	2,076,712,327.10	160,431,000.00	0.00	125,431,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,250,000,000.00	3,250,000,000.00	0.00	1,297,123,000.00	0.00	897,123,000.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	658,124,000.00	0.00	258,124,000.00

052110200100	**BORNO STATE HOSPITALS MANAGEMENT BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***4,900,866,718.38***	***22,883,145,000.00***	***22,883,145,000.00***	***7,404,971,464.43***	***35,554,532,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***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***	***0.00***	***0.00***
2101	**SALARY**	**4,031,858,861.29**	**8,004,852,000.00**	**8,004,852,000.00**	**5,552,571,369.25**	**9,504,825,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**4,031,858,861.29**	**8,004,852,000.00**	**8,004,852,000.00**	**5,552,571,369.25**	**9,504,825,000.00**	**0.00**	**0.00**
21010101	SALARY	4,031,858,861.29	8,004,852,000.00	8,004,852,000.00	5,552,571,369.25	9,504,825,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**150,734,600.00**	**1,500,000,000.00**	**1,500,000,000.00**	**209,345,778.35**	**1,500,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**150,734,600.00**	**1,500,000,000.00**	**1,500,000,000.00**	**209,345,778.35**	**1,500,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	150,734,600.00	1,500,000,000.00	1,500,000,000.00	209,345,778.35	1,500,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***718,273,257.09***	***2,864,000,000.00***	***2,814,000,000.00***	***431,992,935.25***	***4,314,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**718,273,257.09**	**2,864,000,000.00**	**2,814,000,000.00**	**431,992,935.25**	**4,314,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,255,207.00**	**300,000,000.00**	**300,000,000.00**	**560,000.00**	**240,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,846,500.00	100,000,000.00	100,000,000.00	560,000.00	40,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,008,707.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	400,000.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**25,500,000.00**	**25,500,000.00**	**30,000.00**	**27,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	20,000,000.00	20,000,000.00	30,000.00	20,000,000.00	0.00	0.00
22020205	WATER RATES	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**27,762,300.00**	**600,000,000.00**	**550,000,000.00**	**187,964,500.00**	**562,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,211,200.00	15,000,000.00	15,000,000.00	2,120,000.00	22,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	1,485,900.00	500,000,000.00	500,000,000.00	185,472,500.00	260,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	122,900.00	15,000,000.00	15,000,000.00	372,000.00	10,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
22020314	MEDICAL LABORATORY SUPPLIES	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	22,942,300.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,277,240.00**	**336,000,000.00**	**336,000,000.00**	**15,694,950.00**	**766,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	67,900.00	10,000,000.00	10,000,000.00	3,890,500.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	730,400.00	5,000,000.00	5,000,000.00	120,000.00	6,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,830,000.00	200,000,000.00	200,000,000.00	347,400.00	200,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,414,400.00	10,000,000.00	10,000,000.00	3,837,000.00	50,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,255,740.00	100,000,000.00	100,000,000.00	5,616,000.00	100,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	978,800.00	11,000,000.00	11,000,000.00	1,884,050.00	400,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**4,899,300.00**	**500,000,000.00**	**500,000,000.00**	**21,579,209.30**	**300,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	4,329,300.00	300,000,000.00	300,000,000.00	0.00	200,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	570,000.00	200,000,000.00	200,000,000.00	21,579,209.30	100,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**361,254,550.83**	**15,000,000.00**	**15,000,000.00**	**2,520,000.00**	**35,000,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	361,254,550.83	15,000,000.00	15,000,000.00	2,520,000.00	35,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,744,430.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	1,744,430.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**283,839,629.26**	**525,000,000.00**	**525,000,000.00**	**68,406,250.00**	**1,530,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	283,795,000.00	25,000,000.00	25,000,000.00	575,000.00	30,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	44,629.26	500,000,000.00	500,000,000.00	67,831,250.00	1,500,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**1,500,000.00**	**1,500,000.00**	**62,280.05**	**3,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,500,000.00	1,500,000.00	62,280.05	2,000,000.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,240,600.00**	**461,000,000.00**	**461,000,000.00**	**135,175,745.90**	**831,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	14,911,500.00	50,000,000.00	50,000,000.00	250,000.00	70,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,378,100.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	951,000.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00

22021007	WELFARE PACKAGES	1,000,000.00	200,000,000.00	200,000,000.00	134,925,745.90	700,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***10,514,293,000.00***	***10,564,293,000.00***	***1,211,061,381.58***	***20,235,707,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**7,770,000,000.00**	**7,870,000,000.00**	**813,948,581.58**	**8,534,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**7,770,000,000.00**	**7,870,000,000.00**	**813,948,581.58**	**8,534,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	100,000,000.00	0.00	120,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	150,000,000.00	150,000,000.00	135,683,000.00	2,000,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	11,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,100,000,000.00	1,600,000,000.00	0.00	2,100,000,000.00	0.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	6,200,000,000.00	5,800,000,000.00	678,265,581.58	3,963,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**100,000,000.00**	**450,000,000.00**	**5,560,000.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**100,000,000.00**	**450,000,000.00**	**5,560,000.00**	**0.00**	**0.00**	**0.00**
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	100,000,000.00	450,000,000.00	5,560,000.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**1,994,293,000.00**	**750,000,000.00**	**0.00**	**11,300,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**1,994,293,000.00**	**750,000,000.00**	**0.00**	**11,300,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	100,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	0.00	1,894,293,000.00	700,000,000.00	0.00	11,000,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**650,000,000.00**	**1,494,293,000.00**	**391,552,800.00**	**401,707,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**650,000,000.00**	**1,494,293,000.00**	**391,552,800.00**	**401,707,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	1,000,000,000.00	0.00	1,707,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	200,000,000.00	294,293,000.00	250,260,000.00	200,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	450,000,000.00	200,000,000.00	141,292,800.00	200,000,000.00	0.00	0.00

052110400100	**BORNO STATE COLLEGES OF NURSING SCIENCES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***32,047,826.07***	***1,884,000,000.00***	***1,884,000,000.00***	***179,057,490.42***	***2,226,462,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***9,049,800.00***	***50,000,000.00***	***50,000,000.00***	***25,046,720.00***	***92,462,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**62,462,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**62,462,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	62,462,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**9,049,800.00**	**50,000,000.00**	**50,000,000.00**	**25,046,720.00**	**30,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**9,049,800.00**	**50,000,000.00**	**50,000,000.00**	**25,046,720.00**	**30,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	9,049,800.00	50,000,000.00	50,000,000.00	25,046,720.00	30,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***22,998,026.07***	***1,244,000,000.00***	***1,244,000,000.00***	***94,279,070.42***	***1,244,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**22,998,026.07**	**1,244,000,000.00**	**1,244,000,000.00**	**94,279,070.42**	**1,244,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**783,900.00**	**250,000,000.00**	**250,000,000.00**	**15,085,750.00**	**230,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	444,600.00	100,000,000.00	100,000,000.00	12,625,750.00	100,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	339,300.00	150,000,000.00	150,000,000.00	2,460,000.00	130,500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**6,561,400.00**	**14,500,000.00**	**14,500,000.00**	**2,634,000.00**	**21,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	5,867,400.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	694,000.00	1,500,000.00	1,500,000.00	0.00	5,000,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	7,000,000.00	7,000,000.00	1,109,000.00	10,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	5,000,000.00	5,000,000.00	1,525,000.00	5,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**371,927.50**	**520,250,000.00**	**527,250,000.00**	**35,046,956.25**	**509,950,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	371,500.00	8,000,000.00	8,000,000.00	3,653,400.00	8,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	427.50	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	6,000,000.00	16,000,000.00	13,870,000.00	15,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	6,000,000.00	13,000,000.00	9,631,000.00	10,200,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	500,000,000.00	490,000,000.00	7,892,556.25	470,000,000.00	0.00	0.00
22020314	MEDICAL LABORATORY SUPPLIES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,074,548.57**	**28,950,000.00**	**28,950,000.00**	**15,455,700.00**	**58,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	4,000,000.00	4,000,000.00	2,173,000.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,950,000.00	3,950,000.00	2,697,500.00	10,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,648,000.00	4,000,000.00	4,000,000.00	3,476,500.00	16,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,732,800.00	4,000,000.00	4,000,000.00	2,297,400.00	4,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	26,248.57	8,000,000.00	8,000,000.00	400,000.00	8,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,667,500.00	5,000,000.00	5,000,000.00	4,411,300.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**4,509,250.00**	**20,000,000.00**	**13,000,000.00**	**3,387,500.00**	**20,000,000.00**	**0.00**	**0.00**

22020501	LOCAL TRAINING	4,509,250.00	20,000,000.00	13,000,000.00	3,387,500.00	20,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**372,000.00**	**4,400,000.00**	**4,400,000.00**	**0.00**	**4,400,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	372,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**2,325,000.00**	**2,500,000.00**	**2,500,000.00**	**250,000.00**	**2,500,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,140,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
22020703	LEGAL SERVICES	185,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	300,000.00	300,000.00	250,000.00	300,000.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**24,350,000.00**	**24,350,000.00**	**6,652,000.00**	**20,100,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,200,000.00	10,200,000.00	2,752,000.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	14,150,000.00	14,150,000.00	3,900,000.00	10,100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**600,000.00**	**600,000.00**	**107,113.17**	**600,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	600,000.00	600,000.00	107,113.17	600,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**378,450,000.00**	**378,450,000.00**	**15,660,051.00**	**376,950,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	15,000,000.00	15,000,000.00	10,045,000.00	15,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000,000.00	200,000,000.00	1,500,000.00	200,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	1,500,000.00	374,000.00	1,500,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,500,000.00	2,500,000.00	302,000.00	1,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	500,000.00	81,051.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000,000.00	100,000,000.00	3,358,000.00	100,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	50,950,000.00	50,950,000.00	0.00	50,950,000.00	0.00	0.00
22021009	SPORTING ACTIVITIES	0.00	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***590,000,000.00***	***590,000,000.00***	***59,731,700.00***	***890,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**565,000,000.00**	**543,000,000.00**	**52,276,600.00**	**490,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**565,000,000.00**	**543,000,000.00**	**52,276,600.00**	**490,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	129,500,000.00	129,500,000.00	0.00	125,500,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,000,000.00	9,000,000.00	2,733,000.00	9,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	77,000,000.00	77,000,000.00	15,537,400.00	70,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	200,250,000.00	180,250,000.00	150,000.00	126,250,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	100,250,000.00	100,250,000.00	33,856,200.00	100,250,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**329,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**329,000,000.00**	**0.00**	**0.00**
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILI	0.00	4,000,000.00	4,000,000.00	0.00	25,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**13,000,000.00**	**35,000,000.00**	**7,455,100.00**	**67,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**13,000,000.00**	**35,000,000.00**	**7,455,100.00**	**67,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	5,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	1,000,000.00	1,000,000.00	0.00	21,000,000.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000,750,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*0.00*	*0.00*	*0.00*	*0.00*	*50,000,000.00*	*0.00*	*0.00*
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*0.00*	*0.00*	*0.00*	*0.00*	*250,750,000.00*	*0.00*	*0.00*
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	250,750,000.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	89,250,000.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	0.00	6,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	74,000,000.00	0.00	0.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES,	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	32,000,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENER	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	53,000,000.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	7,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
23	*CAPITAL EXPENDITURE*	*0.00*	*0.00*	*0.00*	*0.00*	*700,000,000.00*	*0.00*	*0.00*
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	508,000,000.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	508,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	216,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	35,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPM	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	105,000,000.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	0.00	0.00	0.00	105,000,000.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILIT	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	55,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	0.00	0.00	0.00	0.00	55,000,000.00	0.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00

23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	18,000,000.00	0.00	0.00

052110600100	**BORNO STATE COLLEGE OF NURSING GWOZA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***0.00***	***0.00***	***0.00***	***1,000,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***0.00***	***0.00***	***0.00***	***50,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**0.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***0.00***	***0.00***	***0.00***	***250,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**0.00**	**0.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**37,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	13,500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**12,600,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	600,000.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	7,500,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	3,500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**27,470,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	4,500,000.00	0.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	7,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	1,200,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	7,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	0.00	2,250,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**49,500,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	0.00	0.00	0.00	3,800,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	6,800,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	0.00	0.00	0.00	6,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	9,500,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	8,400,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**8,500,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	8,500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**16,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	7,500,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	8,500,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**0.00**	**0.00**	**0.00**	**19,200,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	6,200,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	7,500,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**34,400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	16,200,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	0.00	8,200,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**700,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	700,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**44,130,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	8,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	11,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	1,130,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
22021009	SPORTING ACTIVITIES	0.00	0.00	0.00	0.00	4,500,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	4,500,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***0.00***	***0.00***	***0.00***	***700,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**0.00**	**0.00**	**508,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**508,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	216,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	35,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMI	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQ	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**0.00**	**0.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**0.00**	**0.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILT	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	18,000,000.00	0.00	0.00

052110700100	**BORNO STATE COLLEGE OF HEALTH TECHNOLOGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***48,048,108.87***	***321,325,000.00***	***321,325,000.00***	***146,883,519.33***	***564,814,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***32,000,000.00***	***32,000,000.00***	***31,968,667.50***	***69,714,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**0.00**	**0.00**	**0.00**	**49,714,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**0.00**	**0.00**	**49,714,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	0.00	0.00	0.00	49,714,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**32,000,000.00**	**32,000,000.00**	**31,968,667.50**	**20,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**32,000,000.00**	**32,000,000.00**	**31,968,667.50**	**20,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	32,000,000.00	32,000,000.00	31,968,667.50	20,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***48,048,108.87***	***163,825,000.00***	***163,825,000.00***	***73,602,851.83***	***165,100,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**48,048,108.87**	**163,825,000.00**	**163,825,000.00**	**73,602,851.83**	**165,100,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,836,500.00**	**15,425,000.00**	**15,425,000.00**	**6,945,250.00**	**13,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,411,500.00	5,425,000.00	5,425,000.00	270,000.00	3,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,425,000.00	10,000,000.00	10,000,000.00	6,675,250.00	10,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**254,000.00**	**500,000.00**	**500,000.00**	**0.00**	**568,000.00**	**0.00**	**0.00**
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	168,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	73,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	181,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,759,100.00**	**50,800,000.00**	**50,800,000.00**	**25,440,300.00**	**48,232,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	860,100.00	5,000,000.00	5,000,000.00	3,091,300.00	7,500,000.00	0.00	0.00
22020302	BOOKS	47,000.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,433,500.00	10,000,000.00	10,000,000.00	7,457,000.00	10,000,000.00	0.00	0.00

22020306	PRINTING OF SECURITY DOCUMENTS	6,354,500.00	20,000,000.00	20,000,000.00	7,619,500.00	12,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	964,000.00	5,000,000.00	5,000,000.00	343,000.00	5,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,750,000.00	8,000,000.00	8,000,000.00	6,076,000.00	10,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	350,000.00	1,500,000.00	1,500,000.00	853,500.00	1,932,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**17,272,300.00**	**51,000,000.00**	**51,000,000.00**	**26,051,141.25**	**54,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	912,000.00	5,000,000.00	5,000,000.00	2,016,850.00	10,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	434,000.00	1,000,000.00	1,000,000.00	120,000.00	1,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	13,041,800.00	40,000,000.00	40,000,000.00	22,729,291.25	40,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,826,000.00	3,000,000.00	3,000,000.00	720,000.00	2,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,058,500.00	2,000,000.00	2,000,000.00	465,000.00	1,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**2,540,000.00**	**8,000,000.00**	**8,000,000.00**	**1,840,161.25**	**8,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	2,540,000.00	8,000,000.00	8,000,000.00	1,840,161.25	8,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**830,000.00**	**1,000,000.00**	**1,000,000.00**	**803,700.00**	**1,000,000.00**	**0.00**	**0.00**
22020605	CLEANING & FUMIGATION SERVICES	830,000.00	1,000,000.00	1,000,000.00	803,700.00	1,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**1,150,000.00**	**2,300,000.00**	**2,300,000.00**	**1,770,000.00**	**2,300,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	1,150,000.00	2,000,000.00	2,000,000.00	1,770,000.00	2,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,353,720.00**	**18,000,000.00**	**18,000,000.00**	**4,678,025.00**	**12,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,752,220.00	8,000,000.00	8,000,000.00	3,673,400.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,601,500.00	10,000,000.00	10,000,000.00	1,004,625.00	2,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**15,143.87**	**300,000.00**	**300,000.00**	**74,274.33**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,143.87	300,000.00	300,000.00	74,274.33	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,037,345.00**	**16,500,000.00**	**16,500,000.00**	**6,000,000.00**	**25,300,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	150,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	5,000,000.00	5,000,000.00	1,410,000.00	10,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,385,800.00	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	119,545.00	2,000,000.00	2,000,000.00	330,000.00	2,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,882,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	4,160,000.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***125,500,000.00***	***125,500,000.00***	***41,312,000.00***	***330,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**56,000,000.00**	**56,000,000.00**	**12,431,000.00**	**52,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**56,000,000.00**	**56,000,000.00**	**12,431,000.00**	**52,000,000.00**	**0.00**	**0.00**
23010108	PURCHASE OF BUSES	0.00	20,000,000.00	20,000,000.00	0.00	17,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	7,000,000.00	6,980,000.00	7,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	2,283,500.00	4,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	1,220,000.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	120,500.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	2,000,000.00	2,000,000.00	1,477,000.00	2,000,000.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	5,000,000.00	350,000.00	20,000,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**10,000,000.00**	**10,000,000.00**	**9,421,000.00**	**208,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**10,000,000.00**	**10,000,000.00**	**9,421,000.00**	**208,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	10,000,000.00	9,421,000.00	204,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**9,500,000.00**	**9,500,000.00**	**5,218,000.00**	**14,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**9,500,000.00**	**9,500,000.00**	**5,218,000.00**	**14,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	2,500,000.00	2,500,000.00	1,482,000.00	3,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	5,000,000.00	3,736,000.00	4,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**3,000,000.00**	**3,000,000.00**	**1,965,000.00**	**3,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**1,965,000.00**	**3,000,000.00**	**0.00**	**0.00**
23040102	EROSION & FLOOD CONTROL	0.00	3,000,000.00	3,000,000.00	1,965,000.00	3,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**47,000,000.00**	**47,000,000.00**	**12,277,000.00**	**53,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**47,000,000.00**	**47,000,000.00**	**12,277,000.00**	**53,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	970,000.00	1,000,000.00	0.00	0.00

23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	30,000,000.00	6,979,000.00	40,000,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	3,578,000.00	10,000,000.00	0.00	0.00

052100800100	**BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***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***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***0.00***	***1,060,000,000.00***	***0.00***	***4,361,815,000.00***	***0.00***	***0.00***
2101	**SALARY**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**	**4,064,590,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**	**4,064,590,000.00**	**0.00**	**0.00**
21010101	SALARY	0.00	0.00	1,000,000,000.00	0.00	4,064,590,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**0.00**	**60,000,000.00**	**0.00**	**297,225,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**0.00**	**60,000,000.00**	**0.00**	**297,225,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	0.00	60,000,000.00	0.00	200,225,000.00	0.00	0.00
21020104	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	85,000,000.00	0.00	0.00
21020105	NYSC ACTIVITIES & ALLOWANCE	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***6,580,250.00***	***670,005,000.00***	***1,070,005,000.00***	***495,850,696.77***	***7,836,768,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**6,580,250.00**	**670,005,000.00**	**1,070,005,000.00**	**495,850,696.77**	**7,836,768,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,600,000.00**	**150,000,000.00**	**143,000,000.00**	**34,053,007.31**	**2,768,805,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,600,000.00	50,000,000.00	100,000,000.00	5,743,000.00	265,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	15,000,000.00	26,465,007.31	273,450,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	18,000,000.00	0.00	350,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	10,000,000.00	1,845,000.00	1,880,355,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**50,000,000.00**	**141,000,000.00**	**113,000.00**	**289,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	50,000,000.00	100,000,000.00	0.00	264,000,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	11,000,000.00	113,000.00	10,000,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	15,000,000.00	0.00	5,000,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**229,000.00**	**50,000,000.00**	**474,000,000.00**	**22,432,900.00**	**897,500,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	229,000.00	50,000,000.00	33,000,000.00	4,282,500.00	20,000,000.00	0.00	0.00
22020302	BOOKS	0.00	0.00	7,000,000.00	0.00	500,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	10,000,000.00	4,932,000.00	7,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	0.00	25,000,000.00	13,218,400.00	100,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	84,000,000.00	0.00	150,000,000.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	0.00	120,000,000.00	0.00	10,000,000.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	30,000,000.00	0.00	350,000,000.00	0.00	0.00
22020314	MEDICAL LABORATORY SUPPLIES	0.00	0.00	150,000,000.00	0.00	250,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**0.00**	**104,500,000.00**	**2,999,000.00**	**265,437,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	0.00	6,000,000.00	0.00	95,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	1,500,000.00	0.00	5,200,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	0.00	80,000,000.00	0.00	100,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	9,000,000.00	2,999,000.00	20,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	5,000,000.00	0.00	15,237,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	3,000,000.00	0.00	30,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**371,000.00**	**100,000,000.00**	**22,000,000.00**	**3,681,000.00**	**2,239,526,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	371,000.00	100,000,000.00	10,000,000.00	3,681,000.00	1,954,763,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	12,000,000.00	0.00	284,763,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**690,250.00**	**50,000,000.00**	**500,000.00**	**13,000,000.00**	**320,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	690,250.00	50,000,000.00	500,000.00	13,000,000.00	250,000,000.00	0.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	70,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**2,550,000.00**	**50,000,000.00**	**70,500,000.00**	**247,511.46**	**139,500,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	2,550,000.00	50,000,000.00	30,000,000.00	247,511.46	10,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	0.00	3,000,000.00	0.00	14,000,000.00	0.00	0.00
22020708	MEDICAL CONSULTING	0.00	0.00	22,000,000.00	0.00	100,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**20,000,000.00**	**43,000,000.00**	**1,350,000.00**	**202,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	20,000,000.00	5,000,000.00	1,350,000.00	95,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	3,000,000.00	0.00	7,000,000.00	0.00	0.00

22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	35,000,000.00	0.00	100,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,140,000.00**	**5,000.00**	**20,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,140,000.00	5,000.00	20,000,000.00	0.00	2,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**200,000,000.00**	**51,505,000.00**	**417,974,278.00**	**713,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	200,000,000.00	20,000,000.00	1,588,000.00	50,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	6,179,000.00	75,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	2,300,000.00	55,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	407,907,278.00	295,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	3,505,000.00	0.00	200,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***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***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**1,488,901,384.69**	**12,337,321,000.00**	**2,000,000,000.00**	**45,021,750.00**	**9,325,600,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,488,901,384.69**	**12,337,321,000.00**	**2,000,000,000.00**	**45,021,750.00**	**9,325,600,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	350,000,000.00	0.00	2,034,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	100,000,000.00	243,250.00	1,026,500,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,488,901,384.69	3,800,000,000.00	250,000,000.00	1,800,000.00	2,000,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	500,000,000.00	8,433,250.00	272,770,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	250,000,000.00	1,212,250.00	42,500,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	200,000,000.00	4,250,000.00	690,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	8,537,321,000.00	250,000,000.00	29,083,000.00	3,208,830,000.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	100,000,000.00	0.00	51,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**10,217,250,000.00**	**1,450,000,000.00**	**2,708,564,473.76**	**14,475,110,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**10,217,250,000.00**	**1,450,000,000.00**	**2,708,564,473.76**	**14,475,110,000.00**	**0.00**	**0.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	0.00	10,217,250,000.00	1,200,000,000.00	2,708,564,473.76	3,786,500,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	250,000,000.00	0.00	10,688,610,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**220,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**0.00**	**0.00**	**0.00**	**220,000,000.00**	**0.00**	**0.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	220,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**128,500,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**128,500,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	0.00	0.00	0.00	128,500,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**303,750,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**303,750,000.00**	**0.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	303,750,000.00	0.00	0.00

052100900100	**BORNO STATE DRUGS AND MEDICAL CONSUMABL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***2,499,675,000.00***	***2,499,675,000.00***	***0.00***	***2,423,325,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***15,000,000.00***	***15,000,000.00***	***0.00***	***25,000,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***2,298,350,000.00***	***2,298,350,000.00***	***0.00***	***2,133,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**2,298,350,000.00**	**2,298,350,000.00**	**0.00**	**2,133,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**130,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	30,000,000.00	30,000,000.00	0.00	50,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	80,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**28,100,000.00**	**28,100,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
22020205	WATER RATES	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,035,000,000.00**	**2,035,000,000.00**	**0.00**	**1,557,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	0.00	2,000,000,000.00	2,000,000,000.00	0.00	1,500,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	15,000,000.00	15,000,000.00	0.00	2,000,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00

220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**65,000,000.00**	**65,000,000.00**	**0.00**	**85,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**125,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	30,000,000.00	30,000,000.00	0.00	25,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**45,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	250,000.00	250,000.00	0.00	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**55,000,000.00**	**55,000,000.00**	**0.00**	**115,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
22021022	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***186,325,000.00***	***186,325,000.00***	***0.00***	***265,325,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**143,673,000.00**	**143,673,000.00**	**0.00**	**105,130,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**143,673,000.00**	**143,673,000.00**	**0.00**	**105,130,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	20,090,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	97,100,000.00	97,100,000.00	0.00	20,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	26,762,000.00	26,762,000.00	0.00	13,400,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,486,000.00	5,486,000.00	0.00	5,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,524,000.00	1,524,000.00	0.00	1,160,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,315,000.00	5,315,000.00	0.00	1,160,000.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	0.00	0.00	0.00	1,160,000.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,160,000.00	1,160,000.00	0.00	1,160,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	6,326,000.00	6,326,000.00	0.00	10,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**12,652,000.00**	**12,652,000.00**	**0.00**	**45,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**12,652,000.00**	**12,652,000.00**	**0.00**	**45,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	12,652,000.00	12,652,000.00	0.00	25,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**115,195,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**115,195,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	0.00	0.00	0.00	40,195,000.00	0.00	0.00

053500100100	**MINISTRY OF ENVIRONMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***2,314,868,040.88***	***18,714,278,000.00***	***11,714,278,000.00***	***1,133,619,518.87***	***8,686,709,000.00***	***5,730,259,000.00***	***0.00***
21	***PERSONNEL COST***	***210,948,649.25***	***233,887,000.00***	***233,887,000.00***	***216,605,237.22***	***202,489,000.00***	***0.00***	***0.00***
2101	**SALARY**	**210,948,649.25**	**220,887,000.00**	**220,887,000.00**	**213,168,237.22**	**192,489,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**210,948,649.25**	**220,887,000.00**	**220,887,000.00**	**213,168,237.22**	**192,489,000.00**	**0.00**	**0.00**
21010101	SALARY	210,948,649.25	220,887,000.00	220,887,000.00	213,168,237.22	192,489,000.00	0.00	0.00

2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**13,000,000.00**	**13,000,000.00**	**3,437,000.00**	**10,000,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**13,000,000.00**	**13,000,000.00**	**3,437,000.00**	**10,000,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	13,000,000.00	13,000,000.00	3,437,000.00	10,000,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***46,418,223.88***	***410,000,000.00***	***410,000,000.00***	***109,374,781.65***	***202,708,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**46,418,223.88**	**410,000,000.00**	**410,000,000.00**	**109,374,781.65**	**202,708,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,000,000.00**	**258,500,000.00**	**258,500,000.00**	**22,143,000.00**	**50,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	58,500,000.00	58,500,000.00	1,000,000.00	40,000,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000,000.00	200,000,000.00	21,143,000.00	10,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,840,000.00**	**8,000,000.00**	**8,000,000.00**	**2,449,000.00**	**10,655,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,840,000.00	8,000,000.00	8,000,000.00	2,449,000.00	10,655,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,223,000.00**	**8,047,000.00**	**8,047,000.00**	**2,000,000.00**	**15,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	2,503,000.00	6,547,000.00	6,547,000.00	2,000,000.00	5,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	720,000.00	1,500,000.00	1,500,000.00	0.00	10,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**445,000.00**	**6,055,000.00**	**6,055,000.00**	**0.00**	**5,855,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	445,000.00	6,055,000.00	6,055,000.00	0.00	5,855,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**34,000,000.00**	**80,000,000.00**	**80,000,000.00**	**50,495,000.00**	**80,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	34,000,000.00	80,000,000.00	80,000,000.00	50,495,000.00	80,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**353,000.00**	**353,000.00**	**0.00**	**353,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	353,000.00	353,000.00	0.00	353,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,400,000.00**	**6,500,000.00**	**6,500,000.00**	**3,755,000.00**	**7,800,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	6,500,000.00	6,500,000.00	3,755,000.00	7,800,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**10,223.88**	**45,000.00**	**45,000.00**	**16,781.65**	**45,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,223.88	45,000.00	45,000.00	16,781.65	45,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,500,000.00**	**42,500,000.00**	**42,500,000.00**	**28,516,000.00**	**33,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	1,500,000.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	40,000,000.00	40,000,000.00	28,516,000.00	30,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***2,057,501,167.75***	***18,070,391,000.00***	***11,070,391,000.00***	***807,639,500.00***	***8,281,512,000.00***	***5,730,259,000.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**200,000,000.00**	**161,923,000.00**	**161,923,000.00**	**47,000,000.00**	**179,187,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**200,000,000.00**	**161,923,000.00**	**161,923,000.00**	**47,000,000.00**	**179,187,000.00**	**0.00**	**0.00**
23010107	PURCHASE OF TRUCKS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	50,000,000.00	50,000,000.00	47,000,000.00	60,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	6,020,000.00	6,020,000.00	0.00	6,020,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,431,000.00	2,431,000.00	0.00	7,431,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	150,000,000.00	1,736,000.00	1,736,000.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,736,000.00	1,736,000.00	0.00	5,736,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**1,762,136,167.75**	**210,000,000.00**	**210,000,000.00**	**0.00**	**200,000,000.00**	**150,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**1,762,136,167.75**	**210,000,000.00**	**210,000,000.00**	**0.00**	**200,000,000.00**	**150,000,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	490,255,367.75	60,000,000.00	60,000,000.00	0.00	50,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,271,880,800.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**9,610,000.00**	**291,576,000.00**	**291,576,000.00**	**0.00**	**291,576,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**9,610,000.00**	**291,576,000.00**	**291,576,000.00**	**0.00**	**291,576,000.00**	**0.00**	**0.00**
23030115	REHABILITATION / REPAIRS - WATER-WAY	3,440,000.00	280,000,000.00	280,000,000.00	0.00	280,000,000.00	0.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PI	6,170,000.00	11,576,000.00	11,576,000.00	0.00	11,576,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**85,755,000.00**	**17,305,526,000.00**	**10,305,526,000.00**	**758,639,500.00**	**7,550,383,000.00**	**5,580,259,000.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**85,755,000.00**	**17,305,526,000.00**	**10,305,526,000.00**	**758,639,500.00**	**7,550,383,000.00**	**5,580,259,000.00**	**0.00**
23040101	TREE PLANTING	3,655,000.00	50,000,000.00	50,000,000.00	0.00	1,860,000,000.00	1,860,000,000.00	0.00
23040102	EROSION & FLOOD CONTROL	0.00	15,176,391,000.00	8,176,391,000.00	635,968,000.00	3,940,248,000.00	1,970,124,000.00	0.00
23040103	WILDLIFE CONSERVATION	0.00	479,135,000.00	479,135,000.00	42,986,500.00	300,135,000.00	300,135,000.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	150,000,000.00	150,000,000.00	44,780,000.00	200,000,000.00	200,000,000.00	0.00
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	0.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	1,300,000,000.00	1,300,000,000.00	30,180,000.00	1,000,000,000.00	1,000,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**101,366,000.00**	**101,366,000.00**	**2,000,000.00**	**60,366,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**101,366,000.00**	**101,366,000.00**	**2,000,000.00**	**60,366,000.00**	**0.00**	**0.00**
23050103	MONITORING AND EVALUATION	0.00	50,366,000.00	50,366,000.00	0.00	5,366,000.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	51,000,000.00	51,000,000.00	2,000,000.00	55,000,000.00	0.00	0.00

053501600100	**BORNO STATE ENVIRONMENTAL PROTECTION AG**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***747,889,456.31***	***1,778,830,000.00***	***1,778,830,000.00***	***1,067,513,642.06***	***2,005,344,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***512,597,647.41***	***1,037,682,000.00***	***1,037,682,000.00***	***778,653,572.60***	***1,257,344,000.00***	***0.00***	***0.00***
2101	**SALARY**	**251,286,117.32**	**287,682,000.00**	**287,682,000.00**	**249,054,701.20**	**296,744,000.00**	**0.00**	**0.00**

210101	**SALARIES AND WAGES**	**251,286,117.32**	**287,682,000.00**	**287,682,000.00**	**249,054,701.20**	**296,744,000.00**	**0.00**	**0.00**
21010101	SALARY	251,286,117.32	287,682,000.00	287,682,000.00	249,054,701.20	296,744,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**261,311,530.09**	**750,000,000.00**	**750,000,000.00**	**529,598,871.40**	**960,600,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**261,311,530.09**	**750,000,000.00**	**750,000,000.00**	**529,598,871.40**	**960,600,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	261,311,530.09	750,000,000.00	750,000,000.00	529,598,871.40	960,600,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***235,291,808.90***	***523,808,000.00***	***523,808,000.00***	***288,860,069.46***	***529,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**235,291,808.90**	**523,808,000.00**	**523,808,000.00**	**288,860,069.46**	**529,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,398,000.00**	**16,900,000.00**	**16,900,000.00**	**1,810,000.00**	**1,500,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	5,000,000.00	5,000,000.00	910,000.00	1,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	898,000.00	11,900,000.00	11,900,000.00	900,000.00	500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**1,224,000.00**	**1,120,000.00**	**2,120,000.00**	**1,000,000.00**	**2,240,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	48,000.00	500,000.00	500,000.00	0.00	120,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	150,000.00	500,000.00	500,000.00	0.00	1,500,000.00	0.00	0.00
22020205	WATER RATES	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,026,000.00	0.00	1,000,000.00	1,000,000.00	500,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**447,000.00**	**4,500,000.00**	**4,500,000.00**	**4,021,300.00**	**6,250,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	1,000,000.00	791,300.00	2,000,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	297,000.00	250,000.00	250,000.00	230,000.00	250,000.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	250,000.00	250,000.00	0.00	1,000,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	150,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**26,142,850.00**	**76,390,000.00**	**118,390,000.00**	**66,902,550.00**	**89,900,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	573,000.00	70,000,000.00	70,000,000.00	65,518,350.00	81,100,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	23,259,850.00	3,000,000.00	3,000,000.00	855,200.00	3,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,310,000.00	3,390,000.00	3,390,000.00	529,000.00	5,300,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	42,000,000.00	0.00	500,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**3,595,000.00**	**16,950,000.00**	**5,650,000.00**	**4,799,000.00**	**7,800,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	2,425,000.00	5,650,000.00	0.00	1,799,000.00	5,500,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	1,170,000.00	11,300,000.00	5,650,000.00	3,000,000.00	2,300,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**9,060,000.00**	**116,390,000.00**	**14,690,000.00**	**1,850,000.00**	**116,300,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	2,244,000.00	3,390,000.00	11,300,000.00	0.00	3,300,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	6,816,000.00	113,000,000.00	3,390,000.00	1,850,000.00	113,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**102,950,000.00**	**4,526,000.00**	**115,260,000.00**	**40,356,000.00**	**4,400,000.00**	**0.00**	**0.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,260,000.00	113,000,000.00	40,356,000.00	2,200,000.00	0.00	0.00
22020703	LEGAL SERVICES	102,950,000.00	2,266,000.00	2,260,000.00	0.00	2,200,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**400,000.00**	**129,932,000.00**	**124,266,000.00**	**122,600,000.00**	**140,610,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	200,000.00	122,000,000.00	2,266,000.00	600,000.00	130,000,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	7,932,000.00	122,000,000.00	122,000,000.00	10,610,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**78,945,500.00**	**100,000.00**	**7,932,000.00**	**748,278.24**	**1,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	78,945,500.00	100,000.00	7,932,000.00	748,278.24	1,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,129,458.90**	**157,000,000.00**	**114,100,000.00**	**44,772,941.22**	**159,000,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	5,072,000.00	1,000,000.00	100,000.00	33,091.22	3,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	330,000.00	5,000,000.00	108,000,000.00	41,617,488.75	5,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	8,458.90	150,000,000.00	1,000,000.00	569,000.00	150,000,000.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,719,000.00	1,000,000.00	5,000,000.00	2,553,361.25	1,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***217,340,000.00***	***217,340,000.00***	***0.00***	***219,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**94,040,000.00**	**94,040,000.00**	**0.00**	**126,700,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**94,040,000.00**	**94,040,000.00**	**0.00**	**126,700,000.00**	**0.00**	**0.00**
23010107	PURCHASE OF TRUCKS	0.00	40,000,000.00	40,000,000.00	0.00	72,270,000.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	20,000,000.00	20,000,000.00	0.00	40,390,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,390,000.00	3,390,000.00	0.00	3,390,000.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	5,650,000.00	5,650,000.00	0.00	650,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**105,650,000.00**	**105,650,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**105,650,000.00**	**105,650,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	5,650,000.00	5,650,000.00	0.00	20,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**15,650,000.00**	**15,650,000.00**	**0.00**	**11,800,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GE**	**0.00**	**15,650,000.00**	**15,650,000.00**	**0.00**	**11,800,000.00**	**0.00**	**0.00**
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	5,650,000.00	5,650,000.00	0.00	500,000.00	0.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**10,500,000.00**	**0.00**	**0.00**

230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**10,500,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	2,000,000.00	2,000,000.00	0.00	10,500,000.00	0.00	0.00

053505500100	**BORNO STATE AGENCY FOR GREAT GREEN WALL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***1,892,300,000.00***	***1,892,300,000.00***	***294,293,760.48***	***1,392,300,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***0.00***	***15,300,000.00***	***15,300,000.00***	***0.00***	***15,300,000.00***	***0.00***	***0.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**15,300,000.00**	**15,300,000.00**	**0.00**	**15,300,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**0.00**	**15,300,000.00**	**15,300,000.00**	**0.00**	**15,300,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	0.00	15,300,000.00	15,300,000.00	0.00	15,300,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***377,000,000.00***	***377,000,000.00***	***5,590.21***	***377,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**377,000,000.00**	**377,000,000.00**	**5,590.21**	**377,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**186,150,000.00**	**186,150,000.00**	**0.00**	**218,150,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	111,150,000.00	111,150,000.00	0.00	111,150,000.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	30,000,000.00	0.00	52,000,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	0.00	3,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**8,000,000.00**	**8,000,000.00**	**0.00**	**8,000,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	250,000.00	250,000.00	0.00	25,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**18,000,000.00**	**18,000,000.00**	**0.00**	**550,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	18,000,000.00	18,000,000.00	0.00	550,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**5,590.21**	**350,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	5,590.21	350,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**104,000,000.00**	**104,000,000.00**	**0.00**	**51,950,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	0.00	9,100,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000,000.00	50,000,000.00	0.00	15,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	0.00	13,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	50,000,000.00	50,000,000.00	0.00	14,850,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***1,500,000,000.00***	***1,500,000,000.00***	***294,288,170.27***	***1,000,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**380,000,000.00**	**380,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**380,000,000.00**	**380,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	50,000,000.00	0.00	25,000,000.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	250,000,000.00	250,000,000.00	0.00	34,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	74,000,000.00	74,000,000.00	0.00	35,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**550,000,000.00**	**550,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**550,000,000.00**	**550,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000,000.00	500,000,000.00	0.00	30,000,000.00	0.00	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**500,000,000.00**	**500,000,000.00**	**294,288,170.27**	**830,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**500,000,000.00**	**500,000,000.00**	**294,288,170.27**	**830,000,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	500,000,000.00	500,000,000.00	294,288,170.27	830,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**70,000,000.00**	**70,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**70,000,000.00**	**70,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	60,000,000.00	60,000,000.00	0.00	10,000,000.00	0.00	0.00

053505600100	**BORNO STATE AFORESTATION PROJECT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***561,479.05***	***21,440,000.00***	***21,440,000.00***	***801,947.50***	***11,440,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***561,479.05***	***6,440,000.00***	***1,440,000.00***	***801,947.50***	***1,440,000.00***	***0.00***	***0.00***

2202	**OVERHEAD COST**	**561,479.05**	**6,440,000.00**	**1,440,000.00**	**801,947.50**	**1,440,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**205,000.00**	**250,000.00**	**250,000.00**	**80,000.00**	**250,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	205,000.00	250,000.00	250,000.00	80,000.00	250,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**20,000.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	20,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**225,000.00**	**150,000.00**	**150,000.00**	**80,000.00**	**150,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	225,000.00	150,000.00	150,000.00	80,000.00	150,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**110,000.00**	**730,000.00**	**730,000.00**	**400,000.00**	**730,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	110,000.00	230,000.00	230,000.00	80,000.00	230,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	320,000.00	500,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**240,000.00**	**240,000.00**	**240,000.00**	**240,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	240,000.00	240,000.00	240,000.00	240,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,479.05**	**20,000.00**	**20,000.00**	**1,947.50**	**20,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,479.05	20,000.00	20,000.00	1,947.50	20,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**5,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***15,000,000.00***	***20,000,000.00***	***0.00***	***10,000,000.00***	***0.00***	***0.00***
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**15,000,000.00**	**20,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**15,000,000.00**	**20,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23040101	TREE PLANTING	0.00	15,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	0.00

053505900100	**BORNO STATE WATER-SHED MANAGEMENT AGEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***20,000,000.00***	***20,000,000.00***	***0.00***	***20,000,000.00***	***0.00***	***0.00***
23	***CAPITAL EXPENDITURE***	***0.00***	***20,000,000.00***	***20,000,000.00***	***0.00***	***20,000,000.00***	***0.00***	***0.00***
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

053900100100	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***4,856,906,374.26***	***9,482,373,000.00***	***9,482,373,000.00***	***4,855,142,822.99***	***6,929,000,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***149,964,333.64***	***794,328,000.00***	***794,328,000.00***	***141,144,943.50***	***16,907,000.00***	***0.00***	***0.00***
2101	**SALARY**	**40,114,333.64**	**70,879,000.00**	**70,879,000.00**	**31,264,686.50**	**14,747,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**40,114,333.64**	**70,879,000.00**	**70,879,000.00**	**31,264,686.50**	**14,747,000.00**	**0.00**	**0.00**
21010101	SALARY	40,114,333.64	70,879,000.00	70,879,000.00	31,264,686.50	14,747,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**109,850,000.00**	**723,449,000.00**	**723,449,000.00**	**109,880,257.00**	**2,160,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**109,850,000.00**	**723,449,000.00**	**723,449,000.00**	**109,880,257.00**	**2,160,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	109,850,000.00	723,449,000.00	723,449,000.00	109,880,257.00	2,160,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***397,511,171.25***	***7,954,826,000.00***	***1,918,045,000.00***	***29,000,257.50***	***5,947,269,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**397,511,171.25**	**7,954,826,000.00**	**1,918,045,000.00**	**29,000,257.50**	**5,947,269,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**155,220,000.00**	**155,220,000.00**	**0.00**	**194,025,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,220,000.00	5,220,000.00	0.00	6,525,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	150,000,000.00	150,000,000.00	0.00	187,500,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**220,000.00**	**220,000.00**	**0.00**	**275,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	220,000.00	220,000.00	0.00	275,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**6,042,057,000.00**	**5,276,000.00**	**0.00**	**4,043,376,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,276,000.00	5,276,000.00	0.00	6,595,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	6,036,781,000.00	0.00	0.00	4,036,781,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**5,198,000.00**	**5,198,000.00**	**0.00**	**6,497,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	5,198,000.00	5,198,000.00	0.00	6,497,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**50,700,000.00**	**50,700,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	50,700,000.00	50,700,000.00	0.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**551,000.00**	**551,000.00**	**0.00**	**689,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	551,000.00	551,000.00	0.00	689,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**1,090,000.00**	**1,090,000.00**	**0.00**	**1,363,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	1,090,000.00	1,090,000.00	0.00	1,363,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,655.00**	**32,000.00**	**32,000.00**	**257.50**	**40,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,655.00	32,000.00	32,000.00	257.50	40,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**397,509,516.25**	**1,699,758,000.00**	**1,699,758,000.00**	**29,000,000.00**	**1,701,004,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	4,829,000.00	4,829,000.00	0.00	6,036,000.00	0.00	0.00

22021002	HONORARIUM & SITTING ALLOWANCE	397,509,516.25	1,044,571,000.00	1,044,571,000.00	15,000,000.00	1,044,571,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	53,000.00	53,000.00	0.00	66,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	650,200,000.00	650,200,000.00	14,000,000.00	650,200,000.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	105,000.00	105,000.00	0.00	131,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***4,309,430,869.37***	***733,219,000.00***	***6,770,000,000.00***	***4,684,997,621.99***	***964,824,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**24,079,000.00**	**181,579,000.00**	**0.00**	**30,099,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**24,079,000.00**	**181,579,000.00**	**0.00**	**30,099,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,450,000.00	9,450,000.00	0.00	11,813,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,305,000.00	4,305,000.00	0.00	5,381,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,152,000.00	4,304,000.00	0.00	2,690,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,152,000.00	157,500,000.00	0.00	2,690,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	6,020,000.00	6,020,000.00	0.00	7,525,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**26,805,780.00**	**213,000,000.00**	**213,000,000.00**	**0.00**	**266,250,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**26,805,780.00**	**213,000,000.00**	**213,000,000.00**	**0.00**	**266,250,000.00**	**0.00**	**0.00**
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILIT	26,805,780.00	213,000,000.00	213,000,000.00	0.00	266,250,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**34,480,000.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**375,000,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**34,480,000.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**375,000,000.00**	**0.00**	**0.00**
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	34,480,000.00	300,000,000.00	300,000,000.00	0.00	375,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**4,248,145,089.37**	**196,140,000.00**	**6,075,421,000.00**	**4,684,997,621.99**	**293,475,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**4,248,145,089.37**	**196,140,000.00**	**6,075,421,000.00**	**4,684,997,621.99**	**293,475,000.00**	**0.00**	**0.00**
23050104	ANNIVERSARIES/CELEBRATIONS	4,145,764,704.37	38,640,000.00	38,640,000.00	0.00	96,600,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	102,380,385.00	157,500,000.00	6,036,781,000.00	4,684,997,621.99	196,875,000.00	0.00	0.00

053905100100	**BORNO STATE SPORTS COUNCIL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***147,295,737.94***	***150,796,000.00***	***150,796,000.00***	***127,742,233.62***	***232,855,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***146,998,905.94***	***138,896,000.00***	***138,896,000.00***	***127,476,393.32***	***220,013,000.00***	***0.00***	***0.00***
2101	**SALARY**	**146,998,905.94**	**138,896,000.00**	**138,896,000.00**	**127,476,393.32**	**220,013,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**146,998,905.94**	**138,896,000.00**	**138,896,000.00**	**127,476,393.32**	**220,013,000.00**	**0.00**	**0.00**
21010101	SALARY	146,998,905.94	138,896,000.00	138,896,000.00	127,476,393.32	220,013,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***296,832.00***	***1,900,000.00***	***1,900,000.00***	***265,840.30***	***2,842,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**296,832.00**	**1,900,000.00**	**1,900,000.00**	**265,840.30**	**2,842,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**49,000.00**	**500,000.00**	**500,000.00**	**126,000.00**	**650,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	49,000.00	300,000.00	300,000.00	126,000.00	500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	200,000.00	0.00	150,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**245,000.00**	**245,000.00**	**55,000.00**	**150,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	245,000.00	245,000.00	55,000.00	150,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**185,000.00**	**300,000.00**	**300,000.00**	**58,300.00**	**400,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000.00	100,000.00	100,000.00	38,500.00	200,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,000.00	30,000.00	30,000.00	0.00	50,000.00	0.00	0.00
22020307	MEDICAL DRUGS SUPPLIES	55,000.00	100,000.00	100,000.00	19,800.00	100,000.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	70,000.00	70,000.00	0.00	50,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**25,700.00**	**352,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT I	0.00	100,000.00	100,000.00	0.00	202,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	17,200.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	50,000.00	50,000.00	0.00	100,000.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	50,000.00	50,000.00	8,500.00	50,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**790,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	120,000.00	120,000.00	0.00	190,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	180,000.00	180,000.00	0.00	600,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**60,000.00**	**250,000.00**	**250,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	60,000.00	250,000.00	250,000.00	0.00	400,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,832.00**	**5,000.00**	**5,000.00**	**840.30**	**100,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,832.00	5,000.00	5,000.00	840.30	100,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***10,000,000.00***	***10,000,000.00***	***0.00***	***10,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00	0.00

053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*5,315,611.94*	*7,901,000.00*	*7,901,000.00*	*6,537,537.63*	*8,364,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*5,215,377.44*	*7,201,000.00*	*7,201,000.00*	*6,181,294.00*	*7,564,000.00*	*0.00*	*0.00*
2101	SALARY	5,215,377.44	7,201,000.00	7,201,000.00	6,181,294.00	7,564,000.00	0.00	0.00
210101	SALARIES AND WAGES	5,215,377.44	7,201,000.00	7,201,000.00	6,181,294.00	7,564,000.00	0.00	0.00
21010101	SALARY	5,215,377.44	7,201,000.00	7,201,000.00	6,181,294.00	7,564,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*100,234.50*	*700,000.00*	*700,000.00*	*356,243.63*	*800,000.00*	*0.00*	*0.00*
2202	OVERHEAD COST	100,234.50	700,000.00	700,000.00	356,243.63	800,000.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
22020205	WATER RATES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,000.00	167,000.00	167,000.00	145,000.00	238,000.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000.00	167,000.00	167,000.00	145,000.00	238,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	30,000.00	145,000.00	145,000.00	113,000.00	130,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,000.00	104,000.00	104,000.00	82,000.00	90,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000.00	31,000.00	31,000.00	31,000.00	30,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	61,000.00	61,000.00	48,500.00	50,000.00	0.00	0.00
22020601	SECURITY SERVICES	0.00	40,000.00	40,000.00	39,500.00	30,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	21,000.00	21,000.00	9,000.00	20,000.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENER	40,000.00	105,000.00	105,000.00	9,000.00	100,000.00	0.00	0.00
22020701	FINANCIAL CONSULTING	40,000.00	105,000.00	105,000.00	9,000.00	100,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	174,000.00	174,000.00	40,000.00	125,000.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	150,000.00	150,000.00	40,000.00	100,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	24,000.00	24,000.00	0.00	25,000.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	234.50	2,000.00	2,000.00	743.63	2,000.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	234.50	2,000.00	2,000.00	743.63	2,000.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	21,000.00	21,000.00	0.00	130,000.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	21,000.00	21,000.00	0.00	100,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00

053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMEN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
2	*EXPENDITURES*	*0.00*	*7,366,200,000.00*	*2,366,200,000.00*	*1,449,745,250.00*	*12,987,200,000.00*	*0.00*	*0.00*
21	*PERSONNEL COST*	*0.00*	*16,200,000.00*	*16,200,000.00*	*0.00*	*3,600,000.00*	*0.00*	*0.00*
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	16,200,000.00	16,200,000.00	0.00	3,600,000.00	0.00	0.00
210201	ALLOWANCES	0.00	16,200,000.00	16,200,000.00	0.00	3,600,000.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	16,200,000.00	16,200,000.00	0.00	3,600,000.00	0.00	0.00
22	*OTHER RECURRENT COSTS*	*0.00*	*7,250,000,000.00*	*250,000,000.00*	*1,449,745,250.00*	*12,743,600,000.00*	*0.00*	*0.00*
2202	OVERHEAD COST	0.00	7,250,000,000.00	250,000,000.00	1,449,745,250.00	12,743,600,000.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	7,006,100,000.00	6,100,000.00	1,449,745,250.00	12,499,700,000.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,600,000.00	4,600,000.00	0.00	4,600,000.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	7,000,000,000.00	0.00	1,449,745,250.00	12,493,600,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	21,500,000.00	21,500,000.00	0.00	21,500,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00

22020501	LOCAL TRAINING	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**21,100,000.00**	**21,100,000.00**	**0.00**	**21,100,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22020604	SECURITY VOTE	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**106,500,000.00**	**106,500,000.00**	**0.00**	**106,500,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***100,000,000.00***	***2,100,000,000.00***	***0.00***	***240,000,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**0.00**	**1,100,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**0.00**	**1,100,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	1,000,000,000.00	0.00	25,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	100,000,000.00	0.00	10,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**100,000,000.00**	**1,000,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**100,000,000.00**	**1,000,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	100,000,000.00	1,000,000,000.00	0.00	200,000,000.00	0.00	0.00

055100100100	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRAT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***38,748,617.50***	***15,972,851,000.00***	***9,152,828,000.00***	***276,576,923.65***	***13,000,000,000.00***	***0.00***	***239,000,000.00***
21	***PERSONNEL COST***	***16,258,433.47***	***32,843,000.00***	***32,843,000.00***	***15,917,634.93***	***19,565,000.00***	***0.00***	***0.00***
2101	**SALARY**	**16,258,433.47**	**32,843,000.00**	**32,843,000.00**	**15,917,634.93**	**19,565,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**16,258,433.47**	**32,843,000.00**	**32,843,000.00**	**15,917,634.93**	**19,565,000.00**	**0.00**	**0.00**
21010101	SALARY	16,258,433.47	32,843,000.00	32,843,000.00	15,917,634.93	19,565,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***22,490,184.03***	***11,210,993,000.00***	***5,210,993,000.00***	***260,659,288.72***	***10,138,062,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**22,490,184.03**	**11,210,993,000.00**	**5,210,993,000.00**	**260,659,288.72**	**10,138,062,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**132,207,000.00**	**132,207,000.00**	**4,470,000.00**	**33,817,000.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	132,207,000.00	132,207,000.00	4,470,000.00	33,817,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**2,021,300,000.00**	**21,300,000.00**	**2,811,000.00**	**1,015,364,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	21,300,000.00	21,300,000.00	2,811,000.00	15,364,000.00	0.00	0.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNER	0.00	2,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,620,000.00**	**56,868,000.00**	**56,868,000.00**	**4,484,500.00**	**39,715,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,620,000.00	56,868,000.00	56,868,000.00	4,484,500.00	39,715,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**2,247,900.00**	**213,650,000.00**	**213,650,000.00**	**0.00**	**14,332,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	2,247,900.00	213,650,000.00	213,650,000.00	0.00	14,332,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**29,500.00**	**7,010,000,000.00**	**3,010,000,000.00**	**55,348,000.00**	**8,015,000,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	0.00	300,000,000.00	300,000,000.00	40,348,000.00	215,000,000.00	0.00	0.00
22020604	SECURITY VOTE	29,500.00	6,710,000,000.00	2,710,000,000.00	15,000,000.00	7,800,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**0.00**	**16,170,000.00**	**16,170,000.00**	**0.00**	**11,978,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	0.00	16,170,000.00	16,170,000.00	0.00	11,978,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,200,000.00**	**26,670,000.00**	**26,670,000.00**	**0.00**	**23,003,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	26,670,000.00	26,670,000.00	0.00	23,003,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,784.03**	**315,000.00**	**315,000.00**	**2,242.50**	**2,000,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,784.03	315,000.00	315,000.00	2,242.50	2,000,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,890,000.00**	**1,733,813,000.00**	**1,733,813,000.00**	**193,543,546.22**	**982,853,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	4,200,000.00	4,200,000.00	0.00	6,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	7,890,000.00	1,729,613,000.00	1,729,613,000.00	193,543,546.22	976,853,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***4,729,015,000.00***	***3,908,992,000.00***	***0.00***	***2,842,373,000.00***	***0.00***	***239,000,000.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**306,470,000.00**	**1,886,492,000.00**	**0.00**	**113,834,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**306,470,000.00**	**1,886,492,000.00**	**0.00**	**113,834,000.00**	**0.00**	**0.00**
23010101	PURCHASE / ACQUISITION OF LAND	0.00	26,000,000.00	26,000,000.00	0.00	28,700,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	22,000,000.00	22,000,000.00	0.00	24,300,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	55,000,000.00	55,000,000.00	0.00	56,500,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,270,000.00	1,270,000.00	0.00	2,000,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,200,000.00	1,582,222,000.00	0.00	2,334,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**4,400,045,000.00**	**2,000,000,000.00**	**0.00**	**2,586,206,000.00**	**0.00**	**119,500,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**4,400,045,000.00**	**2,000,000,000.00**	**0.00**	**2,586,206,000.00**	**0.00**	**119,500,000.00**
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FA	0.00	0.00	0.00	0.00	119,500,000.00	0.00	119,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	4,400,045,000.00	2,000,000,000.00	0.00	2,466,706,000.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**22,500,000.00**	**22,500,000.00**	**0.00**	**22,833,000.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GEI**	**0.00**	**22,500,000.00**	**22,500,000.00**	**0.00**	**22,833,000.00**	**0.00**	**0.00**
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	22,500,000.00	22,500,000.00	0.00	22,833,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**119,500,000.00**	**0.00**	**119,500,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	**119,500,000.00**	**0.00**	**119,500,000.00**
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	89,625,000.00	0.00	89,625,000.00

056400100100	**MINISTRY OF RELIGIOUS AFFAIRS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***4,335,150,305.92***	***8,710,045,000.00***	***10,815,880,000.00***	***5,257,714,173.02***	***13,010,199,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***24,618,791.45***	***70,000,000.00***	***70,000,000.00***	***50,249,675.00***	***76,019,000.00***	***0.00***	***0.00***
2101	**SALARY**	**23,693,791.45**	**30,000,000.00**	**30,000,000.00**	**29,917,675.00**	**45,259,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**23,693,791.45**	**30,000,000.00**	**30,000,000.00**	**29,917,675.00**	**45,259,000.00**	**0.00**	**0.00**
21010101	SALARY	23,693,791.45	30,000,000.00	30,000,000.00	29,917,675.00	45,259,000.00	0.00	0.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**925,000.00**	**40,000,000.00**	**40,000,000.00**	**20,332,000.00**	**30,760,000.00**	**0.00**	**0.00**
210201	**ALLOWANCES**	**925,000.00**	**40,000,000.00**	**40,000,000.00**	**20,332,000.00**	**30,760,000.00**	**0.00**	**0.00**
21020101	NON REGULAR ALLOWANCES	925,000.00	40,000,000.00	40,000,000.00	20,332,000.00	30,760,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***1,276,890,256.40***	***4,670,045,000.00***	***4,520,045,000.00***	***784,596,827.02***	***5,709,345,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**1,276,890,256.40**	**4,670,045,000.00**	**4,520,045,000.00**	**784,596,827.02**	**5,709,345,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,900,900.00**	**503,000,000.00**	**503,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,900,900.00	103,000,000.00	103,000,000.00	0.00	10,000,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**850,000.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	0.00
22020202	TELEPHONE CHARGES	850,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**8,800,000.00**	**8,800,000.00**	**1,779,000.00**	**5,100,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	8,000,000.00	8,000,000.00	1,779,000.00	5,000,000.00	0.00	0.00
22020303	NEWSPAPERS	0.00	800,000.00	800,000.00	0.00	100,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**245,000.00**	**16,000,000.00**	**16,000,000.00**	**250,000.00**	**5,000,000.00**	**0.00**	**0.00**
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	245,000.00	16,000,000.00	16,000,000.00	250,000.00	5,000,000.00	0.00	0.00
220205	**TRAINING - GENERAL**	**1,435,000.00**	**150,000,000.00**	**150,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	1,435,000.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENER**	**32,462.15**	**4,000,000.00**	**4,000,000.00**	**71,000.00**	**3,000,000.00**	**0.00**	**0.00**
22020701	FINANCIAL CONSULTING	32,462.15	2,000,000.00	2,000,000.00	71,000.00	2,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**32,400,000.00**	**32,400,000.00**	**781,000.00**	**12,400,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	30,000,000.00	30,000,000.00	781,000.00	10,000,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,271,426,894.25**	**200,000.00**	**200,000.00**	**24,589.26**	**200,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,271,426,894.25	200,000.00	200,000.00	24,589.26	200,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**3,950,645,000.00**	**3,800,645,000.00**	**781,691,237.76**	**5,570,645,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,242,045,000.00	1,242,045,000.00	206,619,156.51	2,042,045,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	180,000,000.00	180,000,000.00	48,571,960.00	50,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	2,358,600,000.00	2,358,600,000.00	526,500,121.25	3,258,600,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	150,000,000.00	0.00	0.00	200,000,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***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***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**2,962,315,783.00**	**49,000,000.00**	**49,000,000.00**	**0.00**	**14,700,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,962,315,783.00**	**49,000,000.00**	**49,000,000.00**	**0.00**	**14,700,000.00**	**0.00**	**0.00**

23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	821,782,753.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,930,220,500.00	1,000,000.00	1,000,000.00	0.00	200,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	210,312,530.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**71,325,475.07**	**2,575,000,000.00**	**2,595,000,000.00**	**1,012,340,171.00**	**3,500,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**71,325,475.07**	**2,575,000,000.00**	**2,595,000,000.00**	**1,012,340,171.00**	**3,500,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,350,000,000.00	2,370,000,000.00	967,980,171.00	3,000,000,000.00	0.00	0.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	71,325,475.07	225,000,000.00	225,000,000.00	44,360,000.00	500,000,000.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**1,346,000,000.00**	**3,581,835,000.00**	**3,410,527,500.00**	**3,710,135,000.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**1,346,000,000.00**	**3,581,835,000.00**	**3,410,527,500.00**	**3,710,135,000.00**	**0.00**	**0.00**
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	1,326,000,000.00	3,431,835,000.00	3,410,527,500.00	3,710,135,000.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT	0.00	20,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00

056400200100	**BORNO STATE ISLAMIC PREACHING BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***400,439.00***	***6,500,000.00***	***6,500,000.00***	***400,472.50***	***18,500,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***400,439.00***	***4,500,000.00***	***1,500,000.00***	***400,472.50***	***13,500,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**400,439.00**	**4,500,000.00**	**1,500,000.00**	**400,472.50**	**13,500,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**200,000.00**	**150,000.00**	**150,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**100,000.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	100,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**439.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020601	SECURITY SERVICES	439.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**100,000.00**	**10,000.00**	**10,000.00**	**472.50**	**3,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	10,000.00	10,000.00	472.50	3,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**4,090,000.00**	**1,090,000.00**	**400,000.00**	**13,097,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	400,000.00	1,097,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	90,000.00	90,000.00	0.00	12,000,000.00	0.00	0.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***2,000,000.00***	***5,000,000.00***	***0.00***	***5,000,000.00***	***0.00***	***0.00***
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**2,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

056400300100	**BORNO STATE COUNCIL OF ULAMAS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***4,000,000.00***	***8,500,000.00***	***8,500,000.00***	***2,870,229.00***	***40,664,000.00***	***0.00***	***0.00***
21	***PERSONNEL COST***	***4,000,000.00***	***5,000,000.00***	***5,000,000.00***	***2,870,229.00***	***36,264,000.00***	***0.00***	***0.00***
2101	**SALARY**	**4,000,000.00**	**5,000,000.00**	**5,000,000.00**	**2,870,229.00**	**36,264,000.00**	**0.00**	**0.00**
210101	**SALARIES AND WAGES**	**4,000,000.00**	**5,000,000.00**	**5,000,000.00**	**2,870,229.00**	**36,264,000.00**	**0.00**	**0.00**
21010101	SALARY	4,000,000.00	5,000,000.00	5,000,000.00	2,870,229.00	36,264,000.00	0.00	0.00
22	***OTHER RECURRENT COSTS***	***0.00***	***100,000.00***	***100,000.00***	***0.00***	***2,000,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**2,000,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**25,000.00**	**25,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	25,000.00	25,000.00	0.00	150,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**25,000.00**	**25,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	25,000.00	25,000.00	0.00	50,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**25,000.00**	**25,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	25,000.00	25,000.00	0.00	50,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**25,000.00**	**25,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	25,000.00	25,000.00	0.00	50,000.00	0.00	0.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**0.00**

22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,597,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,597,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***2,400,000.00***	***0.00***	***0.00***
2302	**CONSTRUCTION / PROVISION**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**2,400,000.00**	**0.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - G**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**2,400,000.00**	**0.00**	**0.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	3,400,000.00	3,400,000.00	0.00	2,400,000.00	0.00	0.00

056400400100	**BORNO STATE ISLAMIC RESEARCH CENTER**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
2	***EXPENDITURES***	***0.00***	***4,100,000.00***	***4,100,000.00***	***0.00***	***4,000,000.00***	***0.00***	***0.00***
22	***OTHER RECURRENT COSTS***	***0.00***	***700,000.00***	***700,000.00***	***0.00***	***600,000.00***	***0.00***	***0.00***
2202	**OVERHEAD COST**	**0.00**	**700,000.00**	**700,000.00**	**0.00**	**600,000.00**	**0.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**105,000.00**	**105,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	105,000.00	105,000.00	0.00	100,000.00	0.00	0.00
220204	**MAINTENANCE SERVICES - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220208	**FUEL & LUBRICANTS - GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
220209	**FINANCIAL CHARGES - GENERAL**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**10,000.00**	**0.00**	**0.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**190,000.00**	**190,000.00**	**0.00**	**90,000.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	190,000.00	190,000.00	0.00	90,000.00	0.00	0.00
23	***CAPITAL EXPENDITURE***	***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
2301	**FIXED ASSETS PURCHASED**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.00

011100100100	GOVERNMENT HOUSE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	14,993,953,197.04	25,947,633,000.00	25,947,633,000.00	18,545,025,139.55	33,268,116,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	14,993,953,197.04	25,847,633,000.00	25,847,633,000.00	18,445,025,139.55	33,218,116,000.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,993,953,197.04	25,847,633,000.00	25,847,633,000.00	18,445,025,139.55	33,218,116,000.00	0.00	0.00
7018	TRANSFERS OFA GENERAL CHARACTER BETWEEN I	0.00	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	0.00	0.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN D	0.00	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	0.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	0.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	0.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	0.00
70435	ELECTRICITY	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	1,730,500,000.00	1,730,500,000.00	899,042,714.26	3,791,884,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	1,100,000,000.00	1,100,000,000.00	899,042,714.26	2,591,884,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	1,100,000,000.00	1,100,000,000.00	899,042,714.26	2,591,884,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	630,500,000.00	630,500,000.00	0.00	1,200,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	630,500,000.00	630,500,000.00	0.00	1,200,000,000.00	0.00	0.00
707	HEALTH	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
7073	HOSPITAL SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00

011100100200	DEPUTY GOVERNOR'S OFFICE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,159,632,734.80	6,967,067,000.00	6,967,067,000.00	3,988,827,058.23	11,844,612,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	1,159,632,734.80	6,967,067,000.00	6,967,067,000.00	3,988,827,058.23	11,844,612,000.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,159,632,734.80	6,967,067,000.00	6,967,067,000.00	3,988,827,058.23	11,844,612,000.00	0.00	0.00

011100800100	BORNO STATE EMERGENCY MANAGEMENT AGEN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
710	SOCIAL PROTECTION	5,111,504,217.96	3,806,399,000.00	7,292,630,000.00	4,068,293,950.75	9,091,100,000.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	5,111,504,217.96	3,806,399,000.00	7,292,630,000.00	4,068,293,950.75	9,091,100,000.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	5,111,504,217.96	3,806,399,000.00	7,292,630,000.00	4,068,293,950.75	9,091,100,000.00	0.00	0.00

011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	28,063,339.03	272,599,000.00	272,599,000.00	206,596,500.00	346,211,000.00	0.00	0.00
7013	GENERAL SERVICES	28,063,339.03	272,599,000.00	272,599,000.00	206,596,500.00	346,211,000.00	0.00	0.00
70133	OTHER GENERAL SERVICES	28,063,339.03	272,599,000.00	272,599,000.00	206,596,500.00	346,211,000.00	0.00	0.00

016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,024,474,195.32	13,476,522,000.00	13,476,522,000.00	5,204,356,388.34	15,631,655,000.00	0.00	0.00
7013	GENERAL SERVICES	2,024,474,195.32	13,476,522,000.00	13,476,522,000.00	5,204,356,388.34	15,631,655,000.00	0.00	0.00
70133	OTHER GENERAL SERVICES	2,024,474,195.32	13,476,522,000.00	13,476,522,000.00	5,204,356,388.34	15,631,655,000.00	0.00	0.00

016100500100	BORNO STATE URBAN PLANNING & DEVELOPMEN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	0.00	0.00
7045	TRANSPORT	0.00	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	0.00	0.00
70451	ROAD TRANSPORT	0.00	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	11,981,179.30	479,545,000.00	479,545,000.00	190,540,053.88	682,940,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	7,285,000.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	7,285,000.00	0.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	11,981,179.30	188,045,000.00	188,045,000.00	50,800,053.88	333,440,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	11,981,179.30	188,045,000.00	188,045,000.00	50,800,053.88	333,440,000.00	0.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	241,500,000.00	241,500,000.00	132,455,000.00	349,500,000.00	0.00	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	241,500,000.00	241,500,000.00	132,455,000.00	349,500,000.00	0.00	0.00

016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging

704	**ECONOMIC AFFAIRS**	**150,000,000.00**	**600,000,000.00**	**600,000,000.00**	**212,772,734.05**	**100,000,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**50,000,000.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	50,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
7047	**OTHER INDUSTRIES**	**100,000,000.00**	**500,000,000.00**	**500,000,000.00**	**212,772,734.05**	**0.00**	**0.00**	**0.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	100,000,000.00	500,000,000.00	500,000,000.00	212,772,734.05	0.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**2,234,307,394.35**	**3,609,000,000.00**	**3,616,000,000.00**	**3,202,906,654.57**	**4,022,100,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**2,234,307,394.35**	**3,609,000,000.00**	**3,616,000,000.00**	**3,202,906,654.57**	**4,022,100,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	2,234,307,394.35	3,609,000,000.00	3,616,000,000.00	3,202,906,654.57	4,022,100,000.00	0.00	0.00

016100700100	**BORNO STATE AGENCY FOR THE COORDINATION O**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**56,620,432.93**	**1,075,950,000.00**	**875,950,000.00**	**193,822,889.09**	**1,827,289,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**56,620,432.93**	**1,075,950,000.00**	**875,950,000.00**	**193,822,889.09**	**1,827,289,000.00**	**0.00**	**0.00**
70132	OVERALL PLANNING AND STATISTICAL SERVICES	56,620,432.93	1,075,950,000.00	875,950,000.00	193,822,889.09	1,827,289,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**0.00**	**200,000,000.00**	**7,870,000.00**	**300,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**0.00**	**200,000,000.00**	**7,870,000.00**	**300,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	0.00	200,000,000.00	7,870,000.00	300,000,000.00	0.00	0.00

016101000100	**BORNO STATE GUIDANCE AND COUNSELLING BOA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**56,134,998.99**	**732,100,000.00**	**732,100,000.00**	**161,144,752.83**	**1,540,100,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**56,134,998.99**	**732,100,000.00**	**732,100,000.00**	**161,144,752.83**	**1,540,100,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	56,134,998.99	732,100,000.00	732,100,000.00	161,144,752.83	1,540,100,000.00	0.00	0.00

016101100100	**LAGOS LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.00

016102100200	**ABUJA LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**106,825,636.61**	**484,000,000.00**	**484,000,000.00**	**196,986,011.97**	**514,600,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**106,825,636.61**	**484,000,000.00**	**484,000,000.00**	**196,986,011.97**	**514,600,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	106,825,636.61	484,000,000.00	484,000,000.00	196,986,011.97	514,600,000.00	0.00	0.00

016102100300	**KADUNA LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	0.00	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	0.00	0.00

016102100400	**KANO LIAISON OFFICE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**0.00**	**1,100,000.00**	**1,100,000.00**	**500,500.00**	**1,100,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	0.00	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	0.00	0.00

016103300100	**BORNO STATE AGENCY FOR THE CONTROL OF HIV/**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
707	**HEALTH**	**0.00**	**4,460,000.00**	**2,460,000.00**	**500,500.00**	**19,855,000.00**	**0.00**	**0.00**
7074	**PUBLIC HEALTH SERVICES**	**0.00**	**4,460,000.00**	**2,460,000.00**	**500,500.00**	**19,855,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	0.00	4,460,000.00	2,460,000.00	500,500.00	19,855,000.00	0.00	0.00

016103500100	**BORNO STATE PENSIONS DEPARTMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
710	**SOCIAL PROTECTION**	**1,270,455.90**	**50,600,000.00**	**50,600,000.00**	**8,768,778.36**	**64,484,000.00**	**0.00**	**0.00**
7102	**OLD AGE**	**1,270,455.90**	**50,600,000.00**	**50,600,000.00**	**8,768,778.36**	**64,484,000.00**	**0.00**	**0.00**
71021	OLD AGE	1,270,455.90	50,600,000.00	50,600,000.00	8,768,778.36	64,484,000.00	0.00	0.00

016103700100	**BORNO STATE HAJJ COMMISSION**							

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**20,000,000.00**	**20,000,000.00**	**7,050,000.00**	**10,000,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**20,000,000.00**	**20,000,000.00**	**7,050,000.00**	**10,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	7,050,000.00	10,000,000.00	0.00	0.00
708	**RECREATION, CULTURE AND RELIGION**	**741,545,378.45**	**3,043,219,000.00**	**5,678,219,000.00**	**3,859,502,499.34**	**5,156,286,000.00**	**0.00**	**0.00**
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**741,545,378.45**	**3,043,219,000.00**	**5,678,219,000.00**	**3,859,502,499.34**	**5,156,286,000.00**	**0.00**	**0.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	741,545,378.45	3,043,219,000.00	5,678,219,000.00	3,859,502,499.34	5,156,286,000.00	0.00	0.00

016110100100	BORNO STATE SECURITY TRUST FUND (STF)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**709,129,629.45**	**16,735,000,000.00**	**92,574,023,000.00**	**72,085,584,537.11**	**25,704,500,000.00**	**0.00**	**0.00**
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**709,129,629.45**	**16,735,000,000.00**	**92,574,023,000.00**	**72,085,584,537.11**	**25,704,500,000.00**	**0.00**	**0.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	709,129,629.45	16,735,000,000.00	92,574,023,000.00	72,085,584,537.11	25,704,500,000.00	0.00	0.00
704	**ECONOMIC AFFAIRS**	**0.00**	**5,000,000.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
7046	**COMMUNICATION**	**0.00**	**5,000,000.00**	**0.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
70461	COMMUNICATION	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00	0.00

016100800100	BORNO STATE DEPARTMENT OF MONITORING & E							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	**ECONOMIC AFFAIRS**	**0.00**	**267,025,000.00**	**267,025,000.00**	**62,899,290.38**	**465,854,000.00**	**0.00**	**0.00**
7047	**OTHER INDUSTRIES**	**0.00**	**267,025,000.00**	**267,025,000.00**	**62,899,290.38**	**465,854,000.00**	**0.00**	**0.00**
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	0.00	267,025,000.00	267,025,000.00	62,899,290.38	465,854,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**285,000,000.00**	**285,000,000.00**	**254,350,000.00**	**140,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**265,000,000.00**	**265,000,000.00**	**254,100,000.00**	**110,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	265,000,000.00	265,000,000.00	254,100,000.00	110,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**20,000,000.00**	**20,000,000.00**	**250,000.00**	**30,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	250,000.00	30,000,000.00	0.00	0.00

016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	**GENERAL PUBLIC SERVICES**	**10,678,064.55**	**202,100,000.00**	**202,100,000.00**	**34,439,858.24**	**261,165,000.00**	**0.00**	**0.00**
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**10,678,064.55**	**202,100,000.00**	**202,100,000.00**	**34,439,858.24**	**261,165,000.00**	**0.00**	**0.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	10,678,064.55	202,100,000.00	202,100,000.00	34,439,858.24	261,165,000.00	0.00	0.00
704	**ECONOMIC AFFAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**600,000,000.00**	**0.00**	**0.00**
7047	**OTHER INDUSTRIES**	**0.00**	**0.00**	**0.00**	**0.00**	**600,000,000.00**	**0.00**	**0.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**2,190,085,678.98**	**4,519,716,000.00**	**9,519,716,000.00**	**2,679,218,719.49**	**8,372,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**2,128,300,678.98**	**4,251,716,000.00**	**9,251,716,000.00**	**2,586,178,719.49**	**7,122,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	2,128,300,678.98	4,251,716,000.00	9,251,716,000.00	2,586,178,719.49	7,122,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**1,200,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	100,000,000.00	100,000,000.00	0.00	1,200,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**61,785,000.00**	**168,000,000.00**	**168,000,000.00**	**93,040,000.00**	**50,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	61,785,000.00	168,000,000.00	168,000,000.00	93,040,000.00	50,000,000.00	0.00	0.00
707	**HEALTH**	**219,305,745.53**	**305,000,000.00**	**305,000,000.00**	**0.00**	**420,000,000.00**	**0.00**	**0.00**
7073	**HOSPITAL SERVICES**	**375,000.00**	**250,000,000.00**	**250,000,000.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**
70731	GENERAL HOSPITAL SERVICES	375,000.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00
7074	**PUBLIC HEALTH SERVICES**	**218,930,745.53**	**55,000,000.00**	**55,000,000.00**	**0.00**	**170,000,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	218,930,745.53	55,000,000.00	55,000,000.00	0.00	170,000,000.00	0.00	0.00
709	**EDUCATION**	**84,209,830.02**	**22,000,000.00**	**22,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
7098	**EDUCATION N.E.C.**	**84,209,830.02**	**22,000,000.00**	**22,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
70981	EDUCATION N.E.C	84,209,830.02	22,000,000.00	22,000,000.00	0.00	55,000,000.00	0.00	0.00

016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	**GENERAL PUBLIC SERVICES**	**306,333,001.55**	**7,729,123,000.00**	**5,729,123,000.00**	**990,224,172.18**	**12,993,750,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**306,333,001.55**	**7,729,123,000.00**	**5,729,123,000.00**	**990,224,172.18**	**12,993,750,000.00**	**0.00**	**0.00**
70133	OTHER GENERAL SERVICES	306,333,001.55	7,729,123,000.00	5,729,123,000.00	990,224,172.18	12,993,750,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**6,250,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**6,250,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	6,250,000.00	0.00	0.00

016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPM							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
709	EDUCATION	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
710	SOCIAL PROTECTION	0.00	498,300,000.00	498,300,000.00	0.00	100,000,000.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	0.00	498,300,000.00	498,300,000.00	0.00	100,000,000.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	0.00	498,300,000.00	498,300,000.00	0.00	100,000,000.00	0.00	0.00

011200300100	BORNO STATE HOUSE ASSEMBLY							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,592,771,159.65	11,011,678,000.00	10,511,678,000.00	3,375,608,856.41	12,082,467,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	2,592,771,159.65	11,011,678,000.00	10,511,678,000.00	3,375,608,856.41	12,082,467,000.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,592,771,159.65	11,011,678,000.00	10,511,678,000.00	3,375,608,856.41	12,082,467,000.00	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00
70435	ELECTRICITY	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	1,600,000,000.00	600,000,000.00	0.00	2,100,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	1,500,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	1,500,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00

011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COM							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	20,364,186.52	336,955,000.00	336,955,000.00	39,696,897.85	294,000,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	5,384,186.52	242,720,000.00	242,720,000.00	39,696,897.85	216,341,000.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,384,186.52	242,720,000.00	242,720,000.00	39,696,897.85	216,341,000.00	0.00	0.00
7013	GENERAL SERVICES	14,980,000.00	94,235,000.00	94,235,000.00	0.00	77,659,000.00	0.00	0.00
70131	GENERAL PERSONNEL SERVICES	14,980,000.00	94,235,000.00	94,235,000.00	0.00	77,659,000.00	0.00	0.00

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECU							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	225,274,650.00	1,998,940,000.00	998,940,000.00	86,292,960.00	1,165,000,000.00	0.00	0.00
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	0.00	0.00
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	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	560,000.00	560,000.00	0.00	1,000,000.00	0.00	0.00
7046	COMMUNICATION	0.00	560,000.00	560,000.00	0.00	1,000,000.00	0.00	0.00
70461	COMMUNICATION	0.00	560,000.00	560,000.00	0.00	1,000,000.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	2,448,797,181.18	8,418,950,000.00	7,223,950,000.00	4,409,087,071.88	5,502,585,000.00	0.00	0.00
7082	CULTURAL SERVICES	91,910,161.25	20,000,000.00	20,000,000.00	200,143.50	20,000,000.00	0.00	0.00
70821	CULTURAL SERVICES	91,910,161.25	20,000,000.00	20,000,000.00	200,143.50	20,000,000.00	0.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,356,887,019.93	8,398,950,000.00	7,203,950,000.00	4,408,886,928.38	5,482,585,000.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,356,887,019.93	8,398,950,000.00	7,203,950,000.00	4,408,886,928.38	5,482,585,000.00	0.00	0.00

012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	274,729,412.89	5,022,000,000.00	4,022,000,000.00	335,457,817.37	4,965,317,000.00	0.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	274,729,412.89	5,022,000,000.00	4,022,000,000.00	335,457,817.37	4,965,317,000.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	274,729,412.89	5,022,000,000.00	4,022,000,000.00	335,457,817.37	4,965,317,000.00	0.00	0.00

012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	5,807,435.21	300,100,000.00	300,100,000.00	467,177.67	311,000,000.00	0.00	0.00
7082	CULTURAL SERVICES	5,807,435.21	300,100,000.00	300,100,000.00	467,177.67	311,000,000.00	0.00	0.00
70821	CULTURAL SERVICES	5,807,435.21	300,100,000.00	300,100,000.00	467,177.67	311,000,000.00	0.00	0.00

012500100100	BORNO STATE HEAD OF SERVICE (HOS)							

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	**GENERAL PUBLIC SERVICES**	**426,442,349.08**	**2,388,471,000.00**	**2,388,471,000.00**	**602,367,385.32**	**3,149,513,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**426,442,349.08**	**2,388,471,000.00**	**2,388,471,000.00**	**602,367,385.32**	**3,149,513,000.00**	**0.00**	**0.00**
70131	GENERAL PERSONNEL SERVICES	426,442,349.08	2,388,471,000.00	2,388,471,000.00	602,367,385.32	3,149,513,000.00	0.00	0.00

012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MAT							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**5,289,191.41**	**20,000,000.00**	**20,000,000.00**	**195,721,506.84**	**1,053,063,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**5,289,191.41**	**20,000,000.00**	**20,000,000.00**	**195,721,506.84**	**1,053,063,000.00**	**0.00**	**0.00**
70131	GENERAL PERSONNEL SERVICES	5,289,191.41	20,000,000.00	20,000,000.00	195,721,506.84	1,053,063,000.00	0.00	0.00

014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GEN							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**146,081,449.82**	**269,000,000.00**	**269,000,000.00**	**177,758,014.09**	**291,028,000.00**	**0.00**	**0.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL**	**146,081,449.82**	**269,000,000.00**	**269,000,000.00**	**177,758,014.09**	**291,028,000.00**	**0.00**	**0.00**
70112	FINANCIAL AND FISCAL AFFAIRS	146,081,449.82	269,000,000.00	269,000,000.00	177,758,014.09	291,028,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**52,000,000.00**	**52,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**52,000,000.00**	**52,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	52,000,000.00	52,000,000.00	0.00	100,000,000.00	0.00	0.00

014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMEN							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**143,610,666.81**	**482,495,000.00**	**482,495,000.00**	**293,541,160.42**	**681,827,000.00**	**0.00**	**0.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL**	**143,610,666.81**	**482,495,000.00**	**482,495,000.00**	**293,541,160.42**	**681,827,000.00**	**0.00**	**0.00**
70112	FINANCIAL AND FISCAL AFFAIRS	143,610,666.81	482,495,000.00	482,495,000.00	293,541,160.42	681,827,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**45,000,000.00**	**45,000,000.00**	**35,850,000.00**	**63,673,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**45,000,000.00**	**45,000,000.00**	**35,850,000.00**	**63,673,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	45,000,000.00	45,000,000.00	35,850,000.00	63,673,000.00	0.00	0.00

014000300100	BORNO STATE AUDIT SERVICE COMMISSION							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**0.00**	**15,400,000.00**	**66,700,000.00**	**13,495,771.95**	**78,218,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**0.00**	**15,400,000.00**	**66,700,000.00**	**13,495,771.95**	**78,218,000.00**	**0.00**	**0.00**
70131	GENERAL PERSONNEL SERVICES	0.00	15,400,000.00	66,700,000.00	13,495,771.95	78,218,000.00	0.00	0.00

014700100100	BORNO STATE CIVIL SERVICE COMMISSION							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**25,191,883.06**	**120,000,000.00**	**120,000,000.00**	**22,258,011.78**	**168,235,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**25,191,883.06**	**120,000,000.00**	**120,000,000.00**	**22,258,011.78**	**168,235,000.00**	**0.00**	**0.00**
70131	GENERAL PERSONNEL SERVICES	25,191,883.06	120,000,000.00	120,000,000.00	22,258,011.78	168,235,000.00	0.00	0.00
704	**ECONOMIC AFFAIRS**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00

014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMIS							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**208,766,790.58**	**768,511,000.00**	**768,511,000.00**	**48,149,248.85**	**663,022,000.00**	**0.00**	**0.00**
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**208,766,790.58**	**768,511,000.00**	**768,511,000.00**	**48,149,248.85**	**663,022,000.00**	**0.00**	**0.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	208,766,790.58	768,511,000.00	768,511,000.00	48,149,248.85	663,022,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**150,000,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**150,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	150,000,000.00	0.00	0.00

014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COM							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
701	**GENERAL PUBLIC SERVICES**	**14,171,330.51**	**481,600,000.00**	**481,600,000.00**	**426,873,016.99**	**955,240,000.00**	**0.00**	**0.00**
7013	**GENERAL SERVICES**	**14,171,330.51**	**481,600,000.00**	**481,600,000.00**	**426,873,016.99**	**955,240,000.00**	**0.00**	**0.00**
70131	GENERAL PERSONNEL SERVICES	14,171,330.51	481,600,000.00	481,600,000.00	426,873,016.99	955,240,000.00	0.00	0.00

014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIO							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**

710	**SOCIAL PROTECTION**	**10,676,650.25**	**155,560,000.00**	**205,560,000.00**	**36,522,988.00**	**2,144,170,000.00**	**0.00**	**0.00**
7102	**OLD AGE**	**10,676,650.25**	**155,560,000.00**	**205,560,000.00**	**36,522,988.00**	**2,144,170,000.00**	**0.00**	**0.00**
71021	OLD AGE	10,676,650.25	155,560,000.00	205,560,000.00	36,522,988.00	2,144,170,000.00	0.00	0.00

021500100100	**MINISTRY OF AGRICULTURE AND NATURAL RESOU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**3,537,197,535.30**	**17,522,500,000.00**	**23,632,500,000.00**	**22,453,283,630.06**	**40,847,429,000.00**	**0.00**	**2,950,000,000.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**3,537,197,535.30**	**17,216,500,000.00**	**23,372,500,000.00**	**22,444,855,198.06**	**34,478,850,000.00**	**0.00**	**2,950,000,000.00**
70421	AGRICULTURE	3,537,197,535.30	17,216,500,000.00	23,372,500,000.00	22,444,855,198.06	34,478,850,000.00	0.00	2,950,000,000.00
7043	**FUEL AND ENERGY**	**0.00**	**6,000,000.00**	**50,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
70435	ELECTRICITY	0.00	6,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
7045	**TRANSPORT**	**0.00**	**300,000,000.00**	**210,000,000.00**	**8,428,432.00**	**6,268,579,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	0.00	300,000,000.00	210,000,000.00	8,428,432.00	6,268,579,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,537,005,550.00**	**770,000,000.00**	**3,660,000,000.00**	**0.00**	**3,500,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**811,450,000.00**	**60,000,000.00**	**3,050,000,000.00**	**0.00**	**1,000,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	811,450,000.00	60,000,000.00	3,050,000,000.00	0.00	1,000,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**500,000,000.00**	**100,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	500,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**725,555,550.00**	**210,000,000.00**	**510,000,000.00**	**0.00**	**2,300,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	725,555,550.00	210,000,000.00	510,000,000.00	0.00	2,300,000,000.00	0.00	0.00

021510200100	**BORNO STATE AGRICULTURAL DEVELOPMENT PRO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**56,051,421.29**	**153,810,000.00**	**153,810,000.00**	**50,494,041.85**	**107,999,000.00**	**10,000,000.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**56,051,421.29**	**153,810,000.00**	**153,810,000.00**	**50,494,041.85**	**107,999,000.00**	**10,000,000.00**	**0.00**
70421	AGRICULTURE	56,051,421.29	153,810,000.00	153,810,000.00	50,494,041.85	107,999,000.00	10,000,000.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**30,175,000.00**	**30,175,000.00**	**9,700,000.00**	**30,175,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**30,175,000.00**	**30,175,000.00**	**9,700,000.00**	**30,175,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	30,175,000.00	30,175,000.00	9,700,000.00	30,175,000.00	0.00	0.00

021511000100	**BORNO STATE FERTILIZER COMPANY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**701,260.52**	**1,605,000.00**	**1,605,000.00**	**100.00**	**1,605,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**701,260.52**	**1,605,000.00**	**1,605,000.00**	**100.00**	**1,605,000.00**	**0.00**	**0.00**
70421	AGRICULTURE	701,260.52	1,605,000.00	1,605,000.00	100.00	1,605,000.00	0.00	0.00

021511100100	**BORNO STATE AGRICULTURAL MECHANIZATION A**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**26,573,782.75**	**1,292,034,000.00**	**292,034,000.00**	**14,060,047.13**	**727,500,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**26,573,782.75**	**1,292,034,000.00**	**292,034,000.00**	**14,060,047.13**	**727,500,000.00**	**0.00**	**0.00**
70421	AGRICULTURE	26,573,782.75	1,292,034,000.00	292,034,000.00	14,060,047.13	727,500,000.00	0.00	0.00

026500100100	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOP**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**296,298,786.55**	**2,693,000,000.00**	**2,693,000,000.00**	**558,294,141.45**	**2,434,679,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**296,298,786.55**	**2,693,000,000.00**	**2,693,000,000.00**	**558,294,141.45**	**2,434,679,000.00**	**0.00**	**0.00**
70422	FORESTRY	296,298,786.55	493,000,000.00	493,000,000.00	83,380,791.45	682,753,000.00	0.00	0.00
70423	FISHING AND HUNTING	0.00	2,200,000,000.00	2,200,000,000.00	474,913,350.00	1,751,926,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**2,000,000,000.00**	**1,000,000,000.00**	**3,170,000.00**	**10,000,000,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**2,000,000,000.00**	**1,000,000,000.00**	**3,170,000.00**	**10,000,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	2,000,000,000.00	1,000,000,000.00	3,170,000.00	10,000,000,000.00	0.00	0.00

026500200100	**BORNO STATE LIVESTOCK MANAGEMENT AGENCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**2,468,000,000.00**	**2,468,000,000.00**	**0.00**	**4,106,800,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**0.00**	**2,468,000,000.00**	**2,468,000,000.00**	**0.00**	**4,106,800,000.00**	**0.00**	**0.00**
70422	FORESTRY	0.00	265,000,000.00	265,000,000.00	0.00	811,000,000.00	0.00	0.00
70423	FISHING AND HUNTING	0.00	2,203,000,000.00	2,203,000,000.00	0.00	3,295,800,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**1,500,000,000.00**	**500,000,000.00**	**0.00**	**1,800,000,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**1,500,000,000.00**	**500,000,000.00**	**0.00**	**1,800,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	1,500,000,000.00	500,000,000.00	0.00	1,800,000,000.00	0.00	0.00

022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPI							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	15,886,894,512.15	34,560,893,000.00	39,742,107,000.00	17,425,582,139.75	39,151,119,000.00	0.00	210,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	5,355,232,952.24	14,560,893,000.00	17,330,477,000.00	8,506,795,996.13	19,151,119,000.00	0.00	210,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,355,232,952.24	14,560,893,000.00	17,330,477,000.00	8,506,795,996.13	19,151,119,000.00	0.00	210,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	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	0.00	0.00
70171	PUBLIC DEBT TRANSACTIONS	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	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	250,000,000.00	400,000,000.00	1,100,000.00	270,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	250,000,000.00	400,000,000.00	1,100,000.00	270,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	250,000,000.00	400,000,000.00	1,100,000.00	270,000,000.00	0.00	0.00

022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	34,756,584.90	94,000,000.00	94,000,000.00	52,206,170.24	345,000,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	34,756,584.90	94,000,000.00	94,000,000.00	52,206,170.24	345,000,000.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	34,756,584.90	94,000,000.00	94,000,000.00	52,206,170.24	345,000,000.00	0.00	0.00

022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,272,293,823.01	844,220,000.00	787,820,000.00	277,472,968.40	874,620,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	6,272,293,823.01	844,220,000.00	787,820,000.00	277,472,968.40	874,620,000.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,272,293,823.01	844,220,000.00	787,820,000.00	277,472,968.40	874,620,000.00	0.00	0.00
707	HEALTH	10,255,700,000.97	2,000,000,000.00	1,000,000,000.00	50,471,202.30	4,000,000,000.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	10,255,700,000.97	2,000,000,000.00	1,000,000,000.00	50,471,202.30	4,000,000,000.00	0.00	0.00
70741	PUBLIC HEALTH SERVICES	10,255,700,000.97	2,000,000,000.00	1,000,000,000.00	50,471,202.30	4,000,000,000.00	0.00	0.00
710	SOCIAL PROTECTION	0.00	25,000,000,000.00	25,000,000,000.00	15,944,217,199.12	37,186,655,000.00	0.00	0.00
7102	OLD AGE	0.00	24,000,000,000.00	24,000,000,000.00	15,544,217,199.12	35,186,655,000.00	0.00	0.00
71021	OLD AGE	0.00	24,000,000,000.00	24,000,000,000.00	15,544,217,199.12	35,186,655,000.00	0.00	0.00
7103	SURVIVORS	0.00	1,000,000,000.00	1,000,000,000.00	400,000,000.00	2,000,000,000.00	0.00	0.00
71031	SURVIVORS	0.00	1,000,000,000.00	1,000,000,000.00	400,000,000.00	2,000,000,000.00	0.00	0.00

022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	373,276,335.14	1,235,129,000.00	1,235,129,000.00	459,027,793.52	984,075,000.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	373,276,335.14	1,235,129,000.00	1,235,129,000.00	459,027,793.52	984,075,000.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	373,276,335.14	1,235,129,000.00	1,235,129,000.00	459,027,793.52	984,075,000.00	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	0.00	0.00
7046	COMMUNICATION	0.00	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	0.00	0.00
70461	COMMUNICATION	0.00	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	70,000,000.00	70,000,000.00	19,404,900.00	90,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	70,000,000.00	70,000,000.00	19,404,900.00	90,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	70,000,000.00	70,000,000.00	19,404,900.00	90,000,000.00	0.00	0.00

023800100100	MINISTRY OF BUDGET AND PLANNING							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	211,028,740.34	5,930,050,000.00	5,995,050,000.00	1,087,076,178.17	7,564,408,000.00	0.00	1,068,908,000.00
7013	GENERAL SERVICES	211,028,740.34	5,930,050,000.00	5,995,050,000.00	1,087,076,178.17	7,564,408,000.00	0.00	1,068,908,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	211,028,740.34	5,930,050,000.00	5,995,050,000.00	1,087,076,178.17	7,564,408,000.00	0.00	1,068,908,000.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
7046	COMMUNICATION	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
70461	COMMUNICATION	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00	0.00

023800200100	BORNO STATE BUREAU OF STATISTICS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,777,370.45	176,500,000.00	181,503,000.00	14,246,242.85	149,500,000.00	0.00	0.00
7013	GENERAL SERVICES	2,777,370.45	176,500,000.00	181,503,000.00	14,246,242.85	149,500,000.00	0.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,777,370.45	176,500,000.00	181,503,000.00	14,246,242.85	149,500,000.00	0.00	0.00

023800500100	SERVICE WIDE VOTE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	10,000,000,000.00	289,895,000.00	0.00	10,000,000,000.00	0.00	0.00
7013	GENERAL SERVICES	0.00	10,000,000,000.00	289,895,000.00	0.00	10,000,000,000.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	10,000,000,000.00	289,895,000.00	0.00	10,000,000,000.00	0.00	0.00

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
7015	R&D GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
70151	R&D GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
704	ECONOMIC AFFAIRS	816,223,026.49	15,366,909,000.00	12,366,909,000.00	2,349,199,994.41	9,700,000,000.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOU	539,929,435.36	8,958,909,000.00	5,958,909,000.00	1,397,682,633.16	1,911,764,000.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	539,929,435.36	8,958,909,000.00	5,958,909,000.00	1,397,682,633.16	1,911,764,000.00	0.00	0.00
7047	OTHER INDUSTRIES	276,293,591.13	6,408,000,000.00	6,408,000,000.00	951,517,361.25	7,788,236,000.00	0.00	0.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	0.00	708,000,000.00	708,000,000.00	0.00	7,238,236,000.00	0.00	0.00
70472	HOTELS AND RESTUARANTS	0.00	5,500,000,000.00	5,500,000,000.00	951,517,361.25	500,000,000.00	0.00	0.00
70473	TOURISM	276,293,591.13	200,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00	0.00

022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	730,000,000.00	730,000,000.00	0.00	228,812,000.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOU	0.00	730,000,000.00	730,000,000.00	0.00	228,812,000.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	730,000,000.00	730,000,000.00	0.00	228,812,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	235,000,000.00	235,000,000.00	0.00	45,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	235,000,000.00	235,000,000.00	0.00	45,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	235,000,000.00	235,000,000.00	0.00	45,000,000.00	0.00	0.00

022201800100	BORNO INVESTMENT COMPANY LTD							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
7017	PUBLIC DEBT TRANSACTIONS	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
70171	PUBLIC DEBT TRANSACTIONS	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	54,400,000.00	224,828,000.00	224,828,000.00	61,503,008.00	2,268,464,000.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOU	54,400,000.00	224,828,000.00	224,828,000.00	61,503,008.00	2,268,464,000.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	54,400,000.00	224,828,000.00	224,828,000.00	61,503,008.00	2,268,464,000.00	0.00	0.00
710	SOCIAL PROTECTION	4,400,000.00	5,100,000.00	5,100,000.00	2,630,988.00	4,422,000.00	0.00	0.00
7102	OLD AGE	3,500,000.00	4,040,000.00	4,040,000.00	1,794,009.00	3,366,000.00	0.00	0.00
71021	OLD AGE	3,500,000.00	4,040,000.00	4,040,000.00	1,794,009.00	3,366,000.00	0.00	0.00
7103	SURVIVORS	900,000.00	1,060,000.00	1,060,000.00	836,979.00	1,056,000.00	0.00	0.00
71031	SURVIVORS	900,000.00	1,060,000.00	1,060,000.00	836,979.00	1,056,000.00	0.00	0.00

022205100100	BORNO STATE MINING COMPANY LIMITED							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	1,191,272,000.00	1,093,772,000.00	38,128,274.96	702,446,000.00	0.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	1,191,272,000.00	1,093,772,000.00	38,128,274.96	702,446,000.00	0.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MI	0.00	1,191,272,000.00	1,093,772,000.00	38,128,274.96	702,446,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	30,000,000.00	145,887,000.00	0.00	30,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	30,000,000.00	145,887,000.00	0.00	30,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	30,000,000.00	145,887,000.00	0.00	30,000,000.00	0.00	0.00

022205200100	BORNO STATE HOTELS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	7,000,000.00	201,766,000.00	201,766,000.00	8,705,304.00	195,625,000.00	0.00	0.00
7047	OTHER INDUSTRIES	7,000,000.00	201,766,000.00	201,766,000.00	8,705,304.00	195,625,000.00	0.00	0.00
70472	HOTELS AND RESTUARANTS	7,000,000.00	201,766,000.00	201,766,000.00	8,705,304.00	195,625,000.00	0.00	0.00

022205400100	BORNO MONDAY MARKET COMPANY LIMITED							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	95,739,815.41	233,705,000.00	233,705,000.00	118,720,701.17	229,885,000.00	0.00	0.00

7047	**OTHER INDUSTRIES**	**95,739,815.41**	**233,705,000.00**	**233,705,000.00**	**118,720,701.17**	**229,885,000.00**	**0.00**	**0.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	95,739,815.41	233,705,000.00	233,705,000.00	118,720,701.17	229,885,000.00	0.00	0.00

022205400200	**BORNO KANO MOTOR PARK AND MARKET**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**2,135,705.11**	**43,900,000.00**	**50,800,000.00**	**4,585,609.04**	**38,100,000.00**	**0.00**	**0.00**
7047	**OTHER INDUSTRIES**	**2,135,705.11**	**43,900,000.00**	**50,800,000.00**	**4,585,609.04**	**38,100,000.00**	**0.00**	**0.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	2,135,705.11	43,900,000.00	50,800,000.00	4,585,609.04	38,100,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**0.00**	**100,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**0.00**	**100,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	0.00	100,000.00	0.00	1,000,000.00	0.00	0.00

022205600100	**BORNO MAIDUGURI INTERNATIONAL HOTEL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
7047	**OTHER INDUSTRIES**	**0.00**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
70472	HOTELS AND RESTUARANTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

022205700100	**BORNO STATE PLASTIC COMPANY (BOPLAS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**55,000,000.00**	**52,000,000.00**	**0.00**	**23,200,000.00**	**0.00**	**0.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOU**	**0.00**	**55,000,000.00**	**52,000,000.00**	**0.00**	**23,200,000.00**	**0.00**	**0.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	55,000,000.00	52,000,000.00	0.00	23,200,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**2,000,000.00**	**5,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**2,000,000.00**	**5,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	2,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00

022205900100	**BORNO STATE WIRE AND NAIL COMPANY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**6,128,556.20**	**10,229,000.00**	**10,229,000.00**	**5,239,258.50**	**12,135,000.00**	**0.00**	**0.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOU**	**6,128,556.20**	**10,229,000.00**	**10,229,000.00**	**5,239,258.50**	**12,135,000.00**	**0.00**	**0.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,128,556.20	10,229,000.00	10,229,000.00	5,239,258.50	12,135,000.00	0.00	0.00

022206000100	**BORNO STATE NEITAL NIGERIA LIMITED**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**19,890,486.53**	**38,541,000.00**	**38,541,000.00**	**21,706,886.14**	**76,939,000.00**	**0.00**	**0.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOU**	**19,890,486.53**	**38,541,000.00**	**38,541,000.00**	**21,706,886.14**	**76,939,000.00**	**0.00**	**0.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	19,890,486.53	38,541,000.00	38,541,000.00	21,706,886.14	76,939,000.00	0.00	0.00

022206100100	**BORNO STATE SUPPLY COMPANY (BOSCO)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**9,531,911.21**	**27,670,000.00**	**28,670,000.00**	**12,330,189.50**	**19,684,000.00**	**0.00**	**0.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOU**	**9,531,911.21**	**26,670,000.00**	**26,670,000.00**	**12,330,189.50**	**19,684,000.00**	**0.00**	**0.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	9,531,911.21	26,670,000.00	26,670,000.00	12,330,189.50	19,684,000.00	0.00	0.00
7045	**TRANSPORT**	**0.00**	**1,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	0.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00

022900100100	**MINISTRY OF TRANSPORT AND ENERGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**13,062,859,266.31**	**11,579,540,000.00**	**10,700,008,000.00**	**10,989,667,000.69**	**17,494,600,000.00**	**0.00**	**0.00**
7043	**FUEL AND ENERGY**	**220,529,094.74**	**3,200,000,000.00**	**3,320,468,000.00**	**4,520,096,674.35**	**2,200,000,000.00**	**0.00**	**0.00**
70435	ELECTRICITY	220,529,094.74	3,200,000,000.00	3,320,468,000.00	4,520,096,674.35	2,200,000,000.00	0.00	0.00
7045	**TRANSPORT**	**12,842,330,171.57**	**8,379,540,000.00**	**7,379,540,000.00**	**6,469,570,326.34**	**15,294,600,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	12,842,330,171.57	8,379,540,000.00	7,379,540,000.00	6,469,570,326.34	15,294,600,000.00	0.00	0.00

022905300100	**BORNO STATE EXPRESS TRANSPORT CORPORATIO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**133,900,138.39**	**1,858,288,000.00**	**1,858,288,000.00**	**670,349,737.32**	**1,506,952,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**133,900,138.39**	**1,858,288,000.00**	**1,858,288,000.00**	**670,349,737.32**	**1,506,952,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	133,900,138.39	1,858,288,000.00	1,858,288,000.00	670,349,737.32	1,506,952,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**140,000,000.00**	**140,000,000.00**	**0.00**	**167,000,000.00**	**0.00**	**0.00**

7061	**HOUSING DEVELOPMENT**	**0.00**	**140,000,000.00**	**140,000,000.00**	**0.00**	**167,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	140,000,000.00	140,000,000.00	0.00	167,000,000.00	0.00	0.00
710	**SOCIAL PROTECTION**	**0.00**	**0.00**	**0.00**	**0.00**	**50,566,000.00**	**0.00**	**0.00**
7102	**OLD AGE**	**0.00**	**0.00**	**0.00**	**0.00**	**50,566,000.00**	**0.00**	**0.00**
71021	OLD AGE	0.00	0.00	0.00	0.00	50,566,000.00	0.00	0.00

022905500100	**BORNO STATE TRAFFIC MANAGEMENT AGENCY (B**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**265,344,157.93**	**833,414,000.00**	**833,414,000.00**	**128,672,338.55**	**705,741,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**265,344,157.93**	**833,414,000.00**	**833,414,000.00**	**128,672,338.55**	**705,741,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	265,344,157.93	833,414,000.00	833,414,000.00	128,672,338.55	705,741,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**26,445,000.00**	**26,445,000.00**	**0.00**	**146,938,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**26,445,000.00**	**26,445,000.00**	**0.00**	**146,938,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	26,445,000.00	26,445,000.00	0.00	146,938,000.00	0.00	0.00

022905700100	**BORNO STATE RURAL ELECTRIFICATION BOARD (R**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**798,827,661.00**	**7,461,690,000.00**	**4,160,459,000.00**	**2,957,922,801.60**	**11,401,720,000.00**	**0.00**	**0.00**
7043	**FUEL AND ENERGY**	**798,827,661.00**	**7,461,690,000.00**	**4,160,459,000.00**	**2,957,922,801.60**	**11,401,720,000.00**	**0.00**	**0.00**
70435	ELECTRICITY	798,827,661.00	7,461,690,000.00	4,160,459,000.00	2,957,922,801.60	11,401,720,000.00	0.00	0.00

023400100100	**MINISTRY OF WORKS AND HOUSING**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**7,984,670,574.70**	**34,896,875,000.00**	**34,446,875,000.00**	**30,429,983,596.02**	**54,111,541,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**7,984,670,574.70**	**34,896,875,000.00**	**34,446,875,000.00**	**30,429,983,596.02**	**54,111,541,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	7,984,670,574.70	34,896,875,000.00	34,446,875,000.00	30,429,983,596.02	54,111,541,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**12,972,744,227.89**	**8,300,000,000.00**	**7,750,000,000.00**	**14,939,692,468.81**	**4,159,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**1,000,000,000.00**	**2,000,000,000.00**	**526,666,408.80**	**500,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	1,000,000,000.00	2,000,000,000.00	526,666,408.80	500,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**12,972,744,227.89**	**7,300,000,000.00**	**5,750,000,000.00**	**14,413,026,060.01**	**3,659,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	12,972,744,227.89	7,300,000,000.00	5,750,000,000.00	14,413,026,060.01	3,659,000,000.00	0.00	0.00

023400400100	**BORNO STATE ROAD MAINTENANCE AGENCY (BO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**5,135,400,224.35**	**15,004,285,000.00**	**18,085,655,000.00**	**14,653,166,659.00**	**30,000,000,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**5,135,400,224.35**	**15,004,285,000.00**	**18,085,655,000.00**	**14,653,166,659.00**	**30,000,000,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	5,135,400,224.35	15,004,285,000.00	18,085,655,000.00	14,653,166,659.00	30,000,000,000.00	0.00	0.00

023400700100	**BORNO STATE HOUSING CORPORATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**51,521,657.11**	**397,406,000.00**	**397,406,000.00**	**22,752,253.45**	**190,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**51,521,657.11**	**397,406,000.00**	**397,406,000.00**	**22,752,253.45**	**190,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	51,521,657.11	397,406,000.00	397,406,000.00	22,752,253.45	190,000,000.00	0.00	0.00
710	**SOCIAL PROTECTION**	**12,562,170.60**	**52,750,000.00**	**52,750,000.00**	**10,732,941.40**	**63,048,000.00**	**0.00**	**0.00**
7102	**OLD AGE**	**12,562,170.60**	**52,750,000.00**	**52,750,000.00**	**10,732,941.40**	**63,048,000.00**	**0.00**	**0.00**
71021	OLD AGE	12,562,170.60	52,750,000.00	52,750,000.00	10,732,941.40	63,048,000.00	0.00	0.00

025200100100	**MINISTRY OF WATER RESOURCES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**3,626,412,668.08**	**9,477,696,000.00**	**8,477,696,000.00**	**2,480,986,908.95**	**8,873,392,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**30,086,100.00**	**1,000,000,000.00**	**2,200,000,000.00**	**0.00**	**600,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	30,086,100.00	1,000,000,000.00	2,200,000,000.00	0.00	600,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**3,596,326,568.08**	**8,477,696,000.00**	**6,277,696,000.00**	**2,480,986,908.95**	**8,273,392,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	3,596,326,568.08	8,477,696,000.00	6,277,696,000.00	2,480,986,908.95	8,273,392,000.00	0.00	0.00

025210300100	**BORNO STATE RURAL WATER SUPPLY AND SANITA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**304,682,440.86**	**4,220,327,000.00**	**4,150,327,000.00**	**15,858,276,648.89**	**12,480,144,000.00**	**0.00**	**250,000,000.00**
7063	**WATER SUPPLY**	**304,682,440.86**	**4,220,327,000.00**	**4,150,327,000.00**	**15,858,276,648.89**	**12,480,144,000.00**	**0.00**	**250,000,000.00**
70631	WATER SUPPLY	304,682,440.86	4,220,327,000.00	4,150,327,000.00	15,858,276,648.89	12,480,144,000.00	0.00	250,000,000.00

025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	**ECONOMIC AFFAIRS**	**103,222,628.00**	**4,210,000,000.00**	**4,210,000,000.00**	**4,000,000,000.00**	**1,200,000,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**10,000,000.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70421	AGRICULTURE	10,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00
7045	**TRANSPORT**	**93,222,628.00**	**4,000,000,000.00**	**4,000,000,000.00**	**4,000,000,000.00**	**1,000,000,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	93,222,628.00	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,000,000,000.00	0.00	0.00
7046	**COMMUNICATION**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70461	COMMUNICATION	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00
7047	**OTHER INDUSTRIES**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSIN	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**8,524,248,131.02**	**17,556,737,000.00**	**16,556,737,000.00**	**10,220,289,589.15**	**52,150,006,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**1,379,711,296.32**	**10,165,737,000.00**	**8,465,737,000.00**	**3,305,377,530.15**	**13,772,707,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	1,379,711,296.32	10,165,737,000.00	8,465,737,000.00	3,305,377,530.15	13,772,707,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**6,294,536,834.70**	**7,366,000,000.00**	**7,366,000,000.00**	**6,914,912,059.00**	**5,591,929,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	6,294,536,834.70	7,366,000,000.00	7,366,000,000.00	6,914,912,059.00	5,591,929,000.00	0.00	0.00
7063	**WATER SUPPLY**	**850,000,000.00**	**25,000,000.00**	**725,000,000.00**	**0.00**	**32,785,370,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	850,000,000.00	25,000,000.00	725,000,000.00	0.00	32,785,370,000.00	0.00	0.00
707	**HEALTH**	**390,800,000.00**	**260,000,000.00**	**260,000,000.00**	**0.00**	**360,000,000.00**	**0.00**	**0.00**
7074	**PUBLIC HEALTH SERVICES**	**390,800,000.00**	**260,000,000.00**	**260,000,000.00**	**0.00**	**360,000,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	390,800,000.00	260,000,000.00	260,000,000.00	0.00	360,000,000.00	0.00	0.00

031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**20,195,105.43**	**61,957,000.00**	**61,957,000.00**	**50,035,486.67**	**51,457,000.00**	**0.00**	**0.00**
7033	**LAW COURTS**	**20,195,105.43**	**61,957,000.00**	**61,957,000.00**	**50,035,486.67**	**51,457,000.00**	**0.00**	**0.00**
70331	LAW COURTS	20,195,105.43	61,957,000.00	61,957,000.00	50,035,486.67	51,457,000.00	0.00	0.00

031805100100	BORNO STATE HIGH COURT OF JUSTICE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**172,444,871.52**	**1,667,000,000.00**	**1,667,000,000.00**	**962,051,139.67**	**2,123,316,000.00**	**0.00**	**0.00**
7033	**LAW COURTS**	**172,444,871.52**	**1,667,000,000.00**	**1,667,000,000.00**	**962,051,139.67**	**2,123,316,000.00**	**0.00**	**0.00**
70331	LAW COURTS	172,444,871.52	1,667,000,000.00	1,667,000,000.00	962,051,139.67	2,123,316,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

031805300100	BORNO STATE SHARIA COURT OF APPEAL							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**85,521,428.36**	**170,000,000.00**	**170,000,000.00**	**96,634,199.08**	**193,044,000.00**	**0.00**	**0.00**
7033	**LAW COURTS**	**85,521,428.36**	**170,000,000.00**	**170,000,000.00**	**96,634,199.08**	**193,044,000.00**	**0.00**	**0.00**
70331	LAW COURTS	85,521,428.36	170,000,000.00	170,000,000.00	96,634,199.08	193,044,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**3,400,000.00**	**3,400,000.00**	**0.00**	**3,400,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.00

031805400100	BORNO STATE AREA COURT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**187,823,250.00**	**175,926,000.00**	**175,926,000.00**	**139,789,506.64**	**221,972,000.00**	**0.00**	**0.00**
7033	**LAW COURTS**	**187,823,250.00**	**175,926,000.00**	**175,926,000.00**	**139,789,506.64**	**221,972,000.00**	**0.00**	**0.00**
70331	LAW COURTS	187,823,250.00	175,926,000.00	175,926,000.00	139,789,506.64	221,972,000.00	0.00	0.00

032600100100	MINISTRY OF JUSTICE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	**PUBLIC ORDER AND SAFETY**	**1,444,951,507.28**	**2,177,360,000.00**	**2,177,360,000.00**	**1,683,740,857.15**	**7,151,770,000.00**	**0.00**	**0.00**
7033	**LAW COURTS**	**1,444,951,507.28**	**2,177,360,000.00**	**2,177,360,000.00**	**1,683,740,857.15**	**7,151,770,000.00**	**0.00**	**0.00**
70331	LAW COURTS	1,444,951,507.28	2,177,360,000.00	2,177,360,000.00	1,683,740,857.15	7,151,770,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**1,305,000,000.00**	**1,305,000,000.00**	**0.00**	**800,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**1,305,000,000.00**	**1,305,000,000.00**	**0.00**	**800,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	1,305,000,000.00	1,305,000,000.00	0.00	800,000,000.00	0.00	0.00

032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGAT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	9,699,648.69	25,400,000.00	25,400,000.00	4,557,995.77	31,407,000.00	0.00	0.00
7033	LAW COURTS	9,699,648.69	25,400,000.00	25,400,000.00	4,557,995.77	31,407,000.00	0.00	0.00
70331	LAW COURTS	9,699,648.69	25,400,000.00	25,400,000.00	4,557,995.77	31,407,000.00	0.00	0.00

032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	11,241,000.00	11,241,000.00	1,074,260.05	7,400,000.00	0.00	0.00
7033	LAW COURTS	0.00	11,241,000.00	11,241,000.00	1,074,260.05	7,400,000.00	0.00	0.00
70331	LAW COURTS	0.00	11,241,000.00	11,241,000.00	1,074,260.05	7,400,000.00	0.00	0.00

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,511,735,343.00	48,050,000.00	48,050,000.00	0.00	50,452,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	3,457,878,343.00	26,000,000.00	26,000,000.00	0.00	27,300,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	3,457,878,343.00	26,000,000.00	26,000,000.00	0.00	27,300,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	53,857,000.00	22,050,000.00	22,050,000.00	0.00	23,152,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	53,857,000.00	22,050,000.00	22,050,000.00	0.00	23,152,000.00	0.00	0.00
707	HEALTH	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
70741	PUBLIC HEALTH SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
710	SOCIAL PROTECTION	196,484,368.94	9,619,059,000.00	9,619,059,000.00	3,035,032,574.81	8,323,146,000.00	0.00	300,000,000.00
7104	FAMILY AND CHILDREN	196,484,368.94	9,619,059,000.00	9,619,059,000.00	3,035,032,574.81	8,323,146,000.00	0.00	300,000,000.00
71041	FAMILY AND CHILDREN	196,484,368.94	9,619,059,000.00	9,619,059,000.00	3,035,032,574.81	8,323,146,000.00	0.00	300,000,000.00

051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOG							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	4,290,000.00	2,912,783,000.00	2,912,783,000.00	58,508,213.66	3,385,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	862,783,000.00	862,783,000.00	0.00	1,300,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	862,783,000.00	862,783,000.00	0.00	1,300,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	4,290,000.00	2,050,000,000.00	2,050,000,000.00	58,508,213.66	2,085,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	4,290,000.00	2,050,000,000.00	2,050,000,000.00	58,508,213.66	2,085,000,000.00	0.00	0.00
709	EDUCATION	10,689,751,320.66	16,999,471,000.00	16,999,471,000.00	29,689,356,214.66	63,379,746,000.00	12,000,000.00	100,000,000.00
7098	EDUCATION N.E.C.	10,689,751,320.66	16,999,471,000.00	16,999,471,000.00	29,689,356,214.66	63,379,746,000.00	12,000,000.00	100,000,000.00
70981	EDUCATION N.E.C	10,689,751,320.66	16,999,471,000.00	16,999,471,000.00	29,689,356,214.66	63,379,746,000.00	12,000,000.00	100,000,000.00

051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOA							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	103,600.00	66,675,000.00	66,675,000.00	0.00	126,675,000.00	0.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTIN	103,600.00	66,675,000.00	66,675,000.00	0.00	126,675,000.00	0.00	0.00
70421	AGRICULTURE	103,600.00	66,675,000.00	66,675,000.00	0.00	126,675,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	5,249,080,000.00	5,249,080,000.00	2,285,314,244.55	5,466,582,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	5,083,955,000.00	5,083,955,000.00	2,207,649,456.48	5,301,457,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	5,083,955,000.00	5,083,955,000.00	2,207,649,456.48	5,301,457,000.00	0.00	0.00
7063	WATER SUPPLY	0.00	165,125,000.00	165,125,000.00	77,664,788.07	165,125,000.00	0.00	0.00
70631	WATER SUPPLY	0.00	165,125,000.00	165,125,000.00	77,664,788.07	165,125,000.00	0.00	0.00
709	EDUCATION	98,042,047.81	6,444,920,000.00	6,444,920,000.00	708,100,914.95	10,980,141,000.00	0.00	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	98,042,047.81	6,444,920,000.00	6,444,920,000.00	708,100,914.95	10,980,141,000.00	0.00	0.00
70912	PRIMARY EDUCATION	98,042,047.81	6,444,920,000.00	6,444,920,000.00	708,100,914.95	10,980,141,000.00	0.00	0.00

051700800100	BORNO STATE LIBRARY BOARD							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00
709	EDUCATION	41,449,757.97	60,826,000.00	60,826,000.00	47,001,167.75	71,126,000.00	0.00	0.00
7097	R & D EDUCATION	41,449,757.97	60,826,000.00	60,826,000.00	47,001,167.75	71,126,000.00	0.00	0.00
70971	R & D EDUCATION	41,449,757.97	60,826,000.00	60,826,000.00	47,001,167.75	71,126,000.00	0.00	0.00

051701000100	BORNO STATE AGENCY FOR MASS LITERACY							

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**202,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**4,000,000.00**	**4,000,000.00**	**0.00**	**202,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	4,000,000.00	4,000,000.00	0.00	202,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**0.00**	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
709	**EDUCATION**	**140,996,216.98**	**204,089,000.00**	**204,089,000.00**	**132,930,850.03**	**795,637,000.00**	**0.00**	**0.00**
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**140,996,216.98**	**204,089,000.00**	**204,089,000.00**	**132,930,850.03**	**795,637,000.00**	**0.00**	**0.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	140,996,216.98	204,089,000.00	204,089,000.00	132,930,850.03	795,637,000.00	0.00	0.00

051701100100	BORNO STATE NOMADIC EDUCATION BOARD							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
709	**EDUCATION**	**248,180.25**	**4,100,000.00**	**4,100,000.00**	**503,066.85**	**4,200,000.00**	**0.00**	**0.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**248,180.25**	**4,100,000.00**	**4,100,000.00**	**503,066.85**	**4,200,000.00**	**0.00**	**0.00**
70912	PRIMARY EDUCATION	248,180.25	4,100,000.00	4,100,000.00	503,066.85	4,200,000.00	0.00	0.00

051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**170,400,000.00**	**170,400,000.00**	**0.00**	**30,400,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**170,400,000.00**	**170,400,000.00**	**0.00**	**30,400,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	170,400,000.00	170,400,000.00	0.00	30,400,000.00	0.00	0.00
709	**EDUCATION**	**2,911,145,132.48**	**3,878,600,000.00**	**3,878,600,000.00**	**3,067,246,052.30**	**6,440,660,000.00**	**0.00**	**0.00**
7092	**SECONDARY EDUCATION**	**2,911,145,132.48**	**3,878,600,000.00**	**3,878,600,000.00**	**3,067,246,052.30**	**6,440,660,000.00**	**0.00**	**0.00**
70922	UPPER-SECONDARY EDUCATION	2,911,145,132.48	3,878,600,000.00	3,878,600,000.00	3,067,246,052.30	6,440,660,000.00	0.00	0.00

051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**90,000,000.00**	**0.00**	**0.00**
7043	**FUEL AND ENERGY**	**0.00**	**0.00**	**0.00**	**0.00**	**90,000,000.00**	**0.00**	**0.00**
70435	ELECTRICITY	0.00	0.00	0.00	0.00	90,000,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**159,028,623.70**	**965,000,000.00**	**769,268,000.00**	**367,874,065.20**	**1,339,230,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**128,257,623.70**	**895,000,000.00**	**534,268,000.00**	**355,136,609.20**	**1,269,230,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	128,257,623.70	895,000,000.00	534,268,000.00	355,136,609.20	1,269,230,000.00	0.00	0.00
7063	**WATER SUPPLY**	**30,771,000.00**	**70,000,000.00**	**235,000,000.00**	**12,737,456.00**	**70,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	30,771,000.00	70,000,000.00	235,000,000.00	12,737,456.00	70,000,000.00	0.00	0.00
709	**EDUCATION**	**554,187,121.65**	**2,592,959,000.00**	**2,788,691,000.00**	**902,178,174.40**	**2,983,770,000.00**	**0.00**	**0.00**
7098	**EDUCATION N.E.C.**	**554,187,121.65**	**2,592,959,000.00**	**2,788,691,000.00**	**902,178,174.40**	**2,983,770,000.00**	**0.00**	**0.00**
70981	EDUCATION N.E.C	554,187,121.65	2,592,959,000.00	2,788,691,000.00	902,178,174.40	2,983,770,000.00	0.00	0.00

051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**149,000,000.00**	**137,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
7063	**WATER SUPPLY**	**0.00**	**149,000,000.00**	**137,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	149,000,000.00	137,000,000.00	0.00	15,000,000.00	0.00	0.00
709	**EDUCATION**	**29,056,137.72**	**1,379,752,000.00**	**1,391,752,000.00**	**506,542,022.38**	**1,637,450,000.00**	**0.00**	**0.00**
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**29,056,137.72**	**1,379,752,000.00**	**1,391,752,000.00**	**506,542,022.38**	**1,637,450,000.00**	**0.00**	**0.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	29,056,137.72	1,379,752,000.00	1,391,752,000.00	506,542,022.38	1,637,450,000.00	0.00	0.00

051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**930,000,000.00**	**930,000,000.00**	**567,896,869.39**	**915,066,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**930,000,000.00**	**930,000,000.00**	**567,896,869.39**	**915,066,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	930,000,000.00	930,000,000.00	567,896,869.39	915,066,000.00	0.00	0.00
709	**EDUCATION**	**1,481,634,786.13**	**3,689,015,000.00**	**3,689,015,000.00**	**2,778,959,595.20**	**2,425,721,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**1,481,634,786.13**	**3,689,015,000.00**	**3,689,015,000.00**	**2,778,959,595.20**	**2,425,721,000.00**	**0.00**	**0.00**
70942	SECOND STAGE OF TERTIARY EDUCATION	1,481,634,786.13	3,689,015,000.00	3,689,015,000.00	2,778,959,595.20	2,425,721,000.00	0.00	0.00

051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BI							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**506,984,000.00**	**506,984,000.00**	**0.00**	**380,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**496,484,000.00**	**496,484,000.00**	**0.00**	**355,000,000.00**	**0.00**	**0.00**

70611	HOUSING DEVELOPMENT	0.00	496,484,000.00	496,484,000.00	0.00	355,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**0.00**	**10,500,000.00**	**10,500,000.00**	**0.00**	**25,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	10,500,000.00	10,500,000.00	0.00	25,000,000.00	0.00	0.00
709	**EDUCATION**	**458,791,043.63**	**1,566,413,000.00**	**1,566,413,000.00**	**511,442,311.84**	**1,256,062,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**458,791,043.63**	**1,566,413,000.00**	**1,566,413,000.00**	**511,442,311.84**	**1,256,062,000.00**	**0.00**	**0.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	458,791,043.63	1,566,413,000.00	1,566,413,000.00	511,442,311.84	1,256,062,000.00	0.00	0.00

051705500100	**BORNO STATE UMAR IBN IBRAHIM EL-KANEMI CO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**5,500,000.00**	**5,500,000.00**	**500,000.00**	**5,500,000.00**	**0.00**	**0.00**
7063	**WATER SUPPLY**	**0.00**	**5,500,000.00**	**5,500,000.00**	**500,000.00**	**5,500,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	5,500,000.00	5,500,000.00	500,000.00	5,500,000.00	0.00	0.00
707	**HEALTH**	**6,081,300.00**	**5,600,000.00**	**5,600,000.00**	**0.00**	**5,600,000.00**	**0.00**	**0.00**
7074	**PUBLIC HEALTH SERVICES**	**6,081,300.00**	**5,600,000.00**	**5,600,000.00**	**0.00**	**5,600,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	6,081,300.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00	0.00
709	**EDUCATION**	**557,680,684.88**	**1,934,367,000.00**	**1,934,367,000.00**	**530,729,296.83**	**1,681,908,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**557,680,684.88**	**1,918,867,000.00**	**1,918,867,000.00**	**526,729,296.83**	**1,666,408,000.00**	**0.00**	**0.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	557,680,684.88	1,918,867,000.00	1,918,867,000.00	526,729,296.83	1,666,408,000.00	0.00	0.00
7098	**EDUCATION N.E.C.**	**0.00**	**15,500,000.00**	**15,500,000.00**	**4,000,000.00**	**15,500,000.00**	**0.00**	**0.00**
70981	EDUCATION N.E.C	0.00	15,500,000.00	15,500,000.00	4,000,000.00	15,500,000.00	0.00	0.00

051705600100	**BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000,000.00**	**0.00**	**0.00**
7045	**TRANSPORT**	**0.00**	**0.00**	**0.00**	**0.00**	**300,000,000.00**	**0.00**	**0.00**
70451	ROAD TRANSPORT	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**450,000,000.00**	**450,000,000.00**	**11,475,200.00**	**450,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**250,000,000.00**	**250,000,000.00**	**6,954,200.00**	**250,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	250,000,000.00	250,000,000.00	6,954,200.00	250,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**100,000,000.00**	**100,000,000.00**	**4,521,000.00**	**100,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	100,000,000.00	100,000,000.00	4,521,000.00	100,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**0.00**	**100,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
709	**EDUCATION**	**1,045,861,302.51**	**5,875,075,000.00**	**5,875,075,000.00**	**1,680,192,473.24**	**9,093,590,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**1,045,861,302.51**	**5,875,075,000.00**	**5,875,075,000.00**	**1,680,192,473.24**	**9,093,590,000.00**	**0.00**	**0.00**
70942	SECOND STAGE OF TERTIARY EDUCATION	1,045,861,302.51	5,875,075,000.00	5,875,075,000.00	1,680,192,473.24	9,093,590,000.00	0.00	0.00

051705700100	**BORNO STATE SCHOLARSHIPS BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
709	**EDUCATION**	**238,561,019.19**	**9,831,789,000.00**	**9,831,789,000.00**	**4,402,971,791.72**	**13,321,255,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**238,561,019.19**	**9,831,789,000.00**	**9,831,789,000.00**	**4,402,971,791.72**	**13,321,255,000.00**	**0.00**	**0.00**
70942	SECOND STAGE OF TERTIARY EDUCATION	238,561,019.19	9,831,789,000.00	9,831,789,000.00	4,402,971,791.72	13,321,255,000.00	0.00	0.00

051705800100	**BORNO STATE INFORMATION AND COMMUNICAT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**3,805,287,000.00**	**3,805,287,000.00**	**315,029,919.25**	**5,105,424,000.00**	**0.00**	**0.00**
7046	**COMMUNICATION**	**0.00**	**3,805,287,000.00**	**3,805,287,000.00**	**315,029,919.25**	**5,105,424,000.00**	**0.00**	**0.00**
70461	COMMUNICATION	0.00	3,805,287,000.00	3,805,287,000.00	315,029,919.25	5,105,424,000.00	0.00	0.00

051705900100	**BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**500,000,000.00**	**500,000,000.00**	**413,000.00**	**5,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**500,000,000.00**	**500,000,000.00**	**413,000.00**	**5,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	500,000,000.00	500,000,000.00	413,000.00	5,000,000.00	0.00	0.00
709	**EDUCATION**	**138,298,339.67**	**690,077,000.00**	**690,077,000.00**	**132,000,285.30**	**321,118,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**138,298,339.67**	**690,077,000.00**	**690,077,000.00**	**132,000,285.30**	**321,118,000.00**	**0.00**	**0.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	138,298,339.67	690,077,000.00	690,077,000.00	132,000,285.30	321,118,000.00	0.00	0.00

051707400100	**BORNO STATE MOHAMET LAWAN COLLEGE OF AG**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
709	**EDUCATION**	**281,967,519.32**	**1,964,985,000.00**	**1,964,985,000.00**	**795,052,641.67**	**1,098,161,000.00**	**0.00**	**0.00**

7094	**TERTIARY EDUCATION**	**281,967,519.32**	**1,964,985,000.00**	**1,964,985,000.00**	**795,052,641.67**	**1,098,161,000.00**	**0.00**	**0.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	281,967,519.32	1,964,985,000.00	1,964,985,000.00	795,052,641.67	1,098,161,000.00	0.00	0.00

051707500100	**BORNO STATE MOHAMMED GONI COLLEGE OF LE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**1,015,000,000.00**	**1,015,000,000.00**	**1,000,000,000.00**	**570,300,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
7063	**WATER SUPPLY**	**0.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**555,300,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	555,300,000.00	0.00	0.00
709	**EDUCATION**	**655,051,000.04**	**756,682,000.00**	**756,682,000.00**	**585,542,946.84**	**1,011,770,000.00**	**0.00**	**0.00**
7094	**TERTIARY EDUCATION**	**655,051,000.04**	**756,682,000.00**	**756,682,000.00**	**585,542,946.84**	**1,011,770,000.00**	**0.00**	**0.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	655,051,000.04	756,682,000.00	756,682,000.00	585,542,946.84	1,011,770,000.00	0.00	0.00

052100100100	**MINISTRY OF HEALTH AND HUMAN SERVICES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**90,000,000.00**	**1,200,000,000.00**	**1,200,000,000.00**	**10,724,940,428.75**	**80,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**200,000,000.00**	**200,000,000.00**	**10,724,940,428.75**	**80,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**90,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	90,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
707	**HEALTH**	**8,121,403,482.67**	**24,168,674,000.00**	**24,168,674,000.00**	**3,141,664,690.72**	**32,110,245,000.00**	**0.00**	**3,797,000,000.00**
7073	**HOSPITAL SERVICES**	**0.00**	**1,750,000,000.00**	**1,750,000,000.00**	**0.00**	**1,000,000,000.00**	**0.00**	**0.00**
70731	GENERAL HOSPITAL SERVICES	0.00	1,750,000,000.00	1,750,000,000.00	0.00	1,000,000,000.00	0.00	0.00
7074	**PUBLIC HEALTH SERVICES**	**0.00**	**12,896,925,000.00**	**12,896,925,000.00**	**0.00**	**21,658,000,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	0.00	12,896,925,000.00	12,896,925,000.00	0.00	21,658,000,000.00	0.00	0.00
7076	**HEALTH N.E.C.**	**8,121,403,482.67**	**9,521,749,000.00**	**9,521,749,000.00**	**3,141,664,690.72**	**9,452,245,000.00**	**0.00**	**3,797,000,000.00**
70761	HEALTH N.E.C.	8,121,403,482.67	9,521,749,000.00	9,521,749,000.00	3,141,664,690.72	9,452,245,000.00	0.00	3,797,000,000.00

052100200100	**BORNO STATE CONTRIBUTORY HEALTH CARE MAN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**5,250,000.00**	**5,250,000.00**	**0.00**	**14,000,000.00**	**0.00**	**0.00**
7043	**FUEL AND ENERGY**	**0.00**	**5,250,000.00**	**5,250,000.00**	**0.00**	**14,000,000.00**	**0.00**	**0.00**
70435	ELECTRICITY	0.00	5,250,000.00	5,250,000.00	0.00	14,000,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**0.00**	**0.00**	**0.00**	**450,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**450,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	450,000,000.00	0.00	0.00
707	**HEALTH**	**415,667,596.07**	**1,379,422,000.00**	**2,479,921,000.00**	**1,320,744,086.11**	**3,679,504,000.00**	**0.00**	**0.00**
7074	**PUBLIC HEALTH SERVICES**	**415,667,596.07**	**1,379,422,000.00**	**2,479,921,000.00**	**1,320,744,086.11**	**3,679,504,000.00**	**0.00**	**0.00**
70741	PUBLIC HEALTH SERVICES	415,667,596.07	1,379,422,000.00	2,479,921,000.00	1,320,744,086.11	3,679,504,000.00	0.00	0.00

052100300100	**BORNO STATE PRIMARY HEALTHCARE DEVELOPM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**200,000,000.00**	**200,000,000.00**	**0.00**	**400,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**300,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**150,000,000.00**	**150,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	0.00
707	**HEALTH**	**841,417,595.04**	**13,415,280,000.00**	**13,415,280,000.00**	**2,542,083,464.21**	**15,986,732,000.00**	**0.00**	**2,622,997,000.00**
7074	**PUBLIC HEALTH SERVICES**	**841,417,595.04**	**13,415,280,000.00**	**13,415,280,000.00**	**2,542,083,464.21**	**15,986,732,000.00**	**0.00**	**2,622,997,000.00**
70741	PUBLIC HEALTH SERVICES	841,417,595.04	13,415,280,000.00	13,415,280,000.00	2,542,083,464.21	15,986,732,000.00	0.00	2,622,997,000.00

052110200100	**BORNO STATE HOSPITALS MANAGEMENT BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**100,000,000.00**	**50,000,000.00**	**0.00**	**300,000,000.00**	**0.00**	**0.00**
7062	**COMMUNITY DEVELOPMENT**	**0.00**	**100,000,000.00**	**50,000,000.00**	**0.00**	**300,000,000.00**	**0.00**	**0.00**
70621	COMMUNITY DEVELOPMENT	0.00	100,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
707	**HEALTH**	**4,900,866,718.38**	**22,783,145,000.00**	**22,833,145,000.00**	**7,404,971,464.43**	**35,254,532,000.00**	**0.00**	**0.00**
7073	**HOSPITAL SERVICES**	**4,900,866,718.38**	**22,783,145,000.00**	**22,833,145,000.00**	**7,404,971,464.43**	**35,254,532,000.00**	**0.00**	**0.00**
70731	GENERAL HOSPITAL SERVICES	4,900,866,718.38	22,783,145,000.00	22,833,145,000.00	7,404,971,464.43	35,254,532,000.00	0.00	0.00

052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	0.00	0.00
70435	ELECTRICITY	0.00	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	11,000,000.00	31,000,000.00	5,000,000.00	46,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	1,000,000.00	1,000,000.00	0.00	21,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	1,000,000.00	1,000,000.00	0.00	21,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	5,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	5,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
7063	WATER SUPPLY	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00
70631	WATER SUPPLY	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00
709	EDUCATION	32,047,826.07	1,872,000,000.00	1,850,000,000.00	171,602,390.42	2,172,462,000.00	0.00	0.00
7094	TERTIARY EDUCATION	32,047,826.07	1,872,000,000.00	1,850,000,000.00	171,602,390.42	2,172,462,000.00	0.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	32,047,826.07	1,872,000,000.00	1,850,000,000.00	171,602,390.42	2,172,462,000.00	0.00	0.00

052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	132,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	22,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	22,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
7063	WATER SUPPLY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
70631	WATER SUPPLY	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
709	EDUCATION	0.00	0.00	0.00	0.00	858,750,000.00	0.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	0.00	858,750,000.00	0.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	0.00	858,750,000.00	0.00	0.00

052110600100	BORNO STATE COLLEGE OF NURSING GWOZA							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	110,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
709	EDUCATION	0.00	0.00	0.00	0.00	890,000,000.00	0.00	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	0.00	890,000,000.00	0.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	0.00	890,000,000.00	0.00	0.00

052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	7,500,000.00	7,500,000.00	5,218,000.00	7,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	3,736,000.00	4,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	3,736,000.00	4,000,000.00	0.00	0.00
7063	WATER SUPPLY	0.00	2,500,000.00	2,500,000.00	1,482,000.00	3,000,000.00	0.00	0.00
70631	WATER SUPPLY	0.00	2,500,000.00	2,500,000.00	1,482,000.00	3,000,000.00	0.00	0.00
709	EDUCATION	48,048,108.87	313,825,000.00	313,825,000.00	141,665,519.33	556,814,000.00	0.00	0.00
7094	TERTIARY EDUCATION	48,048,108.87	313,825,000.00	313,825,000.00	141,665,519.33	556,814,000.00	0.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	48,048,108.87	313,825,000.00	313,825,000.00	141,665,519.33	556,814,000.00	0.00	0.00

052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	220,000,000.00	0.00	0.00
7063	WATER SUPPLY	0.00	0.00	0.00	0.00	220,000,000.00	0.00	0.00

70631	WATER SUPPLY	0.00	0.00	0.00	0.00	220,000,000.00	0.00	0.00
707	**HEALTH**	**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**	**0.00**	**0.00**
7073	**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**	**0.00**	**0.00**
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	0.00	0.00

052100900100	**BORNO STATE DRUGS AND MEDICAL CONSUMABI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
707	**HEALTH**	**0.00**	**2,499,675,000.00**	**2,499,675,000.00**	**0.00**	**2,423,325,000.00**	**0.00**	**0.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPME**	**0.00**	**2,499,675,000.00**	**2,499,675,000.00**	**0.00**	**2,423,325,000.00**	**0.00**	**0.00**
70711	PHARMACEUTICAL PRODUCTS	0.00	2,499,675,000.00	2,499,675,000.00	0.00	2,423,325,000.00	0.00	0.00

053500100100	**MINISTRY OF ENVIRONMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
705	**ENVIRONMENTAL PROTECTION**	**1,824,612,673.13**	**18,654,278,000.00**	**11,654,278,000.00**	**1,133,619,518.87**	**8,636,709,000.00**	**5,730,259,000.00**	**0.00**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,824,612,673.13**	**18,654,278,000.00**	**11,654,278,000.00**	**1,133,619,518.87**	**8,636,709,000.00**	**5,730,259,000.00**	**0.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,824,612,673.13	18,654,278,000.00	11,654,278,000.00	1,133,619,518.87	8,636,709,000.00	5,730,259,000.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**490,255,367.75**	**60,000,000.00**	**60,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**490,255,367.75**	**60,000,000.00**	**60,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	490,255,367.75	60,000,000.00	60,000,000.00	0.00	50,000,000.00	0.00	0.00

053501600100	**BORNO STATE ENVIRONMENTAL PROTECTION AG**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
705	**ENVIRONMENTAL PROTECTION**	**747,889,456.31**	**1,773,180,000.00**	**1,773,180,000.00**	**1,067,513,642.06**	**1,985,344,000.00**	**0.00**	**0.00**
7051	**WASTE MANAGEMENT**	**747,889,456.31**	**1,773,180,000.00**	**1,773,180,000.00**	**1,067,513,642.06**	**1,985,344,000.00**	**0.00**	**0.00**
70511	WASTE MANAGEMENT	747,889,456.31	1,773,180,000.00	1,773,180,000.00	1,067,513,642.06	1,985,344,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**5,650,000.00**	**5,650,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
7063	**WATER SUPPLY**	**0.00**	**5,650,000.00**	**5,650,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
70631	WATER SUPPLY	0.00	5,650,000.00	5,650,000.00	0.00	20,000,000.00	0.00	0.00

053505500100	**BORNO STATE AGENCY FOR GREAT GREEN WALL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**0.00**	**1,842,300,000.00**	**1,842,300,000.00**	**294,293,760.48**	**1,372,300,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTIN**	**0.00**	**1,842,300,000.00**	**1,842,300,000.00**	**294,293,760.48**	**1,372,300,000.00**	**0.00**	**0.00**
70422	FORESTRY	0.00	1,842,300,000.00	1,842,300,000.00	294,293,760.48	1,372,300,000.00	0.00	0.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
7061	**HOUSING DEVELOPMENT**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
70611	HOUSING DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	0.00

053505600100	**BORNO STATE AFORESTATION PROJECT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
704	**ECONOMIC AFFAIRS**	**561,479.05**	**21,440,000.00**	**21,440,000.00**	**801,947.50**	**11,440,000.00**	**0.00**	**0.00**
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTIN**	**561,479.05**	**21,440,000.00**	**21,440,000.00**	**801,947.50**	**11,440,000.00**	**0.00**	**0.00**
70422	FORESTRY	561,479.05	21,440,000.00	21,440,000.00	801,947.50	11,440,000.00	0.00	0.00

053505900100	**BORNO STATE WATER-SHED MANAGEMENT AGEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
705	**ENVIRONMENTAL PROTECTION**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**0.00**	**20,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**0.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

053900100100	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
710	**SOCIAL PROTECTION**	**4,856,906,374.26**	**9,482,373,000.00**	**9,482,373,000.00**	**4,855,142,822.99**	**6,929,000,000.00**	**0.00**	**0.00**
7105	**UNEMPLOYMENT**	**4,856,906,374.26**	**9,482,373,000.00**	**9,482,373,000.00**	**4,855,142,822.99**	**6,929,000,000.00**	**0.00**	**0.00**
71051	UNEMPLOYMENT	4,856,906,374.26	9,482,373,000.00	9,482,373,000.00	4,855,142,822.99	6,929,000,000.00	0.00	0.00

053905100100	**BORNO STATE SPORTS COUNCIL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
708	**RECREATION, CULTURE AND RELIGION**	**147,295,737.94**	**150,796,000.00**	**150,796,000.00**	**127,742,233.62**	**232,855,000.00**	**0.00**	**0.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**147,295,737.94**	**150,796,000.00**	**150,796,000.00**	**127,742,233.62**	**232,855,000.00**	**0.00**	**0.00**
70811	RECREATIONAL AND SPORTING SERVICES	147,295,737.94	150,796,000.00	150,796,000.00	127,742,233.62	232,855,000.00	0.00	0.00

053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL (							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	5,315,611.94	7,901,000.00	7,901,000.00	6,537,537.63	8,364,000.00	0.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	5,315,611.94	7,901,000.00	7,901,000.00	6,537,537.63	8,364,000.00	0.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	5,315,611.94	7,901,000.00	7,901,000.00	6,537,537.63	8,364,000.00	0.00	0.00

053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMEN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
710	SOCIAL PROTECTION	0.00	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	12,987,200,000.00	0.00	0.00
7107	SOCIAL EXCLUSSION N.E.C	0.00	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	12,987,200,000.00	0.00	0.00
71071	SOCIAL EXCLUSION N.E.C.	0.00	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	12,987,200,000.00	0.00	0.00

055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRAT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	119,500,000.00	0.00	119,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	0.00	0.00	0.00	119,500,000.00	0.00	119,500,000.00
70421	AGRICULTURE	0.00	0.00	0.00	0.00	119,500,000.00	0.00	119,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	38,748,617.50	15,972,851,000.00	9,152,828,000.00	276,576,923.65	12,880,500,000.00	0.00	119,500,000.00
7062	COMMUNITY DEVELOPMENT	38,748,617.50	15,972,851,000.00	9,152,828,000.00	276,576,923.65	12,880,500,000.00	0.00	119,500,000.00
70621	COMMUNITY DEVELOPMENT	38,748,617.50	15,972,851,000.00	9,152,828,000.00	276,576,923.65	12,880,500,000.00	0.00	119,500,000.00

056400100100	MINISTRY OF RELIGIOUS AFFAIRS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	71,325,475.07	2,575,000,000.00	2,595,000,000.00	1,012,340,171.00	3,500,000,000.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	71,325,475.07	2,575,000,000.00	2,595,000,000.00	1,012,340,171.00	3,500,000,000.00	0.00	0.00
70621	COMMUNITY DEVELOPMENT	71,325,475.07	2,575,000,000.00	2,595,000,000.00	1,012,340,171.00	3,500,000,000.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	4,263,824,830.85	6,135,045,000.00	8,220,880,000.00	4,245,374,002.02	9,510,199,000.00	0.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,263,824,830.85	6,135,045,000.00	8,220,880,000.00	4,245,374,002.02	9,510,199,000.00	0.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,263,824,830.85	6,135,045,000.00	8,220,880,000.00	4,245,374,002.02	9,510,199,000.00	0.00	0.00

056400200100	BORNO STATE ISLAMIC PREACHING BOARD							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	2,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	2,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	2,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	400,439.00	4,500,000.00	1,500,000.00	400,472.50	13,500,000.00	0.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	400,439.00	4,500,000.00	1,500,000.00	400,472.50	13,500,000.00	0.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	400,439.00	4,500,000.00	1,500,000.00	400,472.50	13,500,000.00	0.00	0.00

056400300100	BORNO STATE COUNCIL OF ULAMAS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	3,400,000.00	3,400,000.00	0.00	2,400,000.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	3,400,000.00	3,400,000.00	0.00	2,400,000.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	3,400,000.00	3,400,000.00	0.00	2,400,000.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	4,000,000.00	5,100,000.00	5,100,000.00	2,870,229.00	38,264,000.00	0.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,000,000.00	5,100,000.00	5,100,000.00	2,870,229.00	38,264,000.00	0.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,000,000.00	5,100,000.00	5,100,000.00	2,870,229.00	38,264,000.00	0.00	0.00

056400400100	BORNO STATE ISLAMIC RESEARCH CENTER							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	0.00	4,100,000.00	4,100,000.00	0.00	4,000,000.00	0.00	0.00
7085	R & D RECREATION, CULTURE AND RELIGION	0.00	4,100,000.00	4,100,000.00	0.00	4,000,000.00	0.00	0.00
70851	R & D RECREATION, CULTURE AND RELIGION	0.00	4,100,000.00	4,100,000.00	0.00	4,000,000.00	0.00	0.00

011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*82,206,572.55*	*80,000,000.00*	*80,000,000.00*	*216,809,150.00*	*120,900,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*82,206,572.55*	*80,000,000.00*	*80,000,000.00*	*216,809,150.00*	*120,900,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**82,206,572.55**	**80,000,000.00**	**80,000,000.00**	**216,809,150.00**	**120,900,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**82,206,572.55**	**80,000,000.00**	**80,000,000.00**	**216,809,150.00**	**114,900,000.00**	**0.00**	**0.00**
12020405	Tender Fees - General	67,537,196.25	48,000,000.00	48,000,000.00	155,188,650.00	79,035,000.00	0.00	0.00
12020406	Registration of Document Fees - General	8,876,205.05	800,000.00	800,000.00	61,570,500.00	1,896,000.00	0.00	0.00
12020412	Change of Purpose Fees	5,793,171.25	31,200,000.00	31,200,000.00	50,000.00	33,969,000.00	0.00	0.00
120206	**SALES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**6,000,000.00**	**0.00**	**0.00**
12020601	Sales of Condemned Store	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
12020603	Sales of Govt. Boarded Plants & Vehicles	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00

016100500100	BORNO STATE URBAN PLANNING & DEVELOPMEN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*67,044,749.30*	*70,000,000.00*	*70,000,000.00*	*53,350,547.87*	*75,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*67,044,749.30*	*70,000,000.00*	*70,000,000.00*	*53,350,547.87*	*75,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**67,044,749.30**	**70,000,000.00**	**70,000,000.00**	**53,350,547.87**	**75,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**67,044,749.30**	**70,000,000.00**	**70,000,000.00**	**53,350,547.87**	**75,000,000.00**	**0.00**	**0.00**
12020406	Registration of Document Fees - General	37,290,547.42	40,000,000.00	40,000,000.00	3,987,528.80	53,000,000.00	0.00	0.00
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	0.00	0.00
12020456	Application Fees	2,100,000.00	2,000,000.00	2,000,000.00	7,236,731.90	2,000,000.00	0.00	0.00
12020458	Erection of GSM Masts	427,320.00	10,000,000.00	10,000,000.00	9,612,238.49	12,000,000.00	0.00	0.00
12020459	Cable Laying Permit	9,537,639.99	5,000,000.00	5,000,000.00	4,555,953.00	0.00	0.00	0.00
12020460	Fibre Optic Installation Fee	6,757,606.70	5,000,000.00	5,000,000.00	11,509,187.60	0.00	0.00	0.00
12020462	Supervision Fees on Mast Erection & Fibre optic Ins	9,682,847.69	3,000,000.00	3,000,000.00	14,132,770.48	3,000,000.00	0.00	0.00

016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*592,589,292.88*	*1,683,200,000.00*	*1,683,200,000.00*	*0.00*	*2,003,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*592,589,292.88*	*1,683,200,000.00*	*1,683,200,000.00*	*0.00*	*2,003,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**592,589,292.88**	**1,683,200,000.00**	**1,683,200,000.00**	**0.00**	**2,003,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**498,568,234.44**	**1,223,200,000.00**	**1,223,200,000.00**	**0.00**	**1,595,000,000.00**	**0.00**	**0.00**
12020406	Registration of Document Fees - General	289,535,160.39	600,000,000.00	600,000,000.00	0.00	800,000,000.00	0.00	0.00
12020407	Application & Processing Fees - Right of Occupancy	4,430,000.00	17,000,000.00	17,000,000.00	0.00	115,000,000.00	0.00	0.00
12020408	Site Plan Processing Fees	2,415,000.00	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00	0.00
12020409	Survey Charges Fees	19,690,778.05	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00	0.00
12020412	Change of Purpose Fees	170,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
12020413	Surrender and Subdivision Fees	43,777,099.93	80,000,000.00	80,000,000.00	0.00	90,000,000.00	0.00	0.00
12020415	Re-Grant Fees	135,008,020.70	450,000,000.00	450,000,000.00	0.00	500,000,000.00	0.00	0.00
12020417	Recovery of Compensation	3,542,175.37	15,200,000.00	15,200,000.00	0.00	15,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**796,000.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**8,000,000.00**	**0.00**	**0.00**
12020608	Sales of Broken Beacons	796,000.00	10,000,000.00	10,000,000.00	0.00	8,000,000.00	0.00	0.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**93,225,058.44**	**450,000,000.00**	**450,000,000.00**	**0.00**	**400,000,000.00**	**0.00**	**0.00**
12020901	Ground Rent	0.00	0.00	0.00	0.00	120,000,000.00	0.00	0.00
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	93,225,058.44	450,000,000.00	450,000,000.00	0.00	280,000,000.00	0.00	0.00

016110100100	BORNO STATE SECURITY TRUST FUND (STF)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*785,018,476.59*	*21,043,725,000.00*	*61,543,725,000.00*	*55,889,790,058.66*	*17,528,000,000.00*	*0.00*	*0.00*
13	*AID AND GRANTS*	*785,018,476.59*	*21,043,725,000.00*	*61,543,725,000.00*	*55,889,790,058.66*	*17,528,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**785,018,476.59**	**21,043,725,000.00**	**61,543,725,000.00**	**55,889,790,058.66**	**17,528,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**785,018,476.59**	**21,043,725,000.00**	**61,543,725,000.00**	**55,889,790,058.66**	**17,528,000,000.00**	**0.00**	**0.00**
13020103	CURRENT GRANTS FROM LGAs	0.00	0.00	40,500,000,000.00	35,249,670,984.34	6,800,000,000.00	0.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	785,018,476.59	21,043,725,000.00	21,043,725,000.00	20,640,119,074.32	10,728,000,000.00	0.00	0.00

016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*2,000,000,000.00*	*2,000,000,000.00*	*0.00*	*2,000,000,000.00*	*0.00*	*0.00*
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*2,000,000,000.00*	*2,000,000,000.00*	*0.00*	*2,000,000,000.00*	*0.00*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**

140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**2,000,000,000.00**	**0.00**	**0.00**
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTH	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00

012300100100	**MINISTRY OF INFORMATION AND INTERNAL SECU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***1,300,200.00***	***10,000,000.00***	***10,000,000.00***	***12,222,233.00***	***10,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***1,300,200.00***	***10,000,000.00***	***10,000,000.00***	***12,222,233.00***	***10,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**1,300,200.00**	**10,000,000.00**	**10,000,000.00**	**12,222,233.00**	**10,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**1,300,200.00**	**6,000,000.00**	**6,000,000.00**	**1,515,000.00**	**6,000,000.00**	**0.00**	**0.00**
12020446	FIRE SAFETY CERTIFICATE FEES	1,300,200.00	0.00	0.00	0.00	0.00	0.00	0.00
12020471	Printing Charges	0.00	6,000,000.00	6,000,000.00	1,515,000.00	6,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
12020634	Government Printers Sales of Publications/Exercise	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**10,707,233.00**	**3,000,000.00**	**0.00**	**0.00**
12020709	Earnings from Government Printing Press	0.00	3,000,000.00	3,000,000.00	10,707,233.00	3,000,000.00	0.00	0.00

012300400100	**BORNO RADIO TELEVISION CORPORATION (BRTV)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***4,981,746.69***	***102,032,000.00***	***102,032,000.00***	***12,349,250.00***	***105,332,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***4,981,746.69***	***102,032,000.00***	***102,032,000.00***	***12,349,250.00***	***105,332,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**4,981,746.69**	**102,032,000.00**	**102,032,000.00**	**12,349,250.00**	**105,332,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**3,556,746.69**	**1,850,000.00**	**1,850,000.00**	**9,373,500.00**	**1,850,000.00**	**0.00**	**0.00**
12020402	Radio/Television Advertisement Fees	3,556,746.69	1,850,000.00	1,850,000.00	9,373,500.00	1,850,000.00	0.00	0.00
120206	**SALES - GENERAL**	**1,425,000.00**	**100,182,000.00**	**100,182,000.00**	**2,975,750.00**	**103,482,000.00**	**0.00**	**0.00**
12020617	Sales of Cards	555,000.00	1,008,000.00	1,008,000.00	157,000.00	2,308,000.00	0.00	0.00
12020636	Sales of Information Publication	870,000.00	99,174,000.00	99,174,000.00	2,818,750.00	101,174,000.00	0.00	0.00

014000100100	**BORNO STATE OFFICE OF THE STATE AUDITOR GEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***350,000.00***	***350,000.00***	***15,000.00***	***100,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***350,000.00***	***350,000.00***	***15,000.00***	***100,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**350,000.00**	**350,000.00**	**15,000.00**	**100,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**350,000.00**	**350,000.00**	**15,000.00**	**100,000.00**	**0.00**	**0.00**
12020444	Registration/Renewal of Audit Firms Fee	0.00	350,000.00	350,000.00	15,000.00	100,000.00	0.00	0.00

014000200100	**BORNO STATE OFFICE OF THE LOCAL GOVERNMEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***510,000,000.00***	***510,000,000.00***	***165,789,698.76***	***600,000,000.00***	***0.00***	***0.00***
13	***AID AND GRANTS***	***0.00***	***510,000,000.00***	***510,000,000.00***	***165,789,698.76***	***600,000,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**0.00**	**510,000,000.00**	**510,000,000.00**	**165,789,698.76**	**600,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**500,000,000.00**	**500,000,000.00**	**165,789,698.76**	**600,000,000.00**	**0.00**	**0.00**
13020104	CAPITAL GRANTS FROM LGAs	0.00	500,000,000.00	500,000,000.00	165,789,698.76	600,000,000.00	0.00	0.00
130202	**FOREIGN GRANTS**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00

014800100100	**BORNO STATE INDEPENDENT ELECTORAL COMMIS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***50,000,000.00***	***50,000,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***50,000,000.00***	***50,000,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00

014900100100	**BORNO STATE LOCAL GOVERNMENT SERVICE COM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***63,447,916.60***	***651,700,000.00***	***651,700,000.00***	***482,343,047.52***	***954,500,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***277,405.41***	***1,700,000.00***	***1,700,000.00***	***201,100.00***	***4,500,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**277,405.41**	**1,700,000.00**	**1,700,000.00**	**201,100.00**	**4,500,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**134,782.87**	**1,200,000.00**	**1,200,000.00**	**154,000.00**	**2,500,000.00**	**0.00**	**0.00**
12020404	Registration of Contractors fee	134,782.87	1,200,000.00	1,200,000.00	154,000.00	2,500,000.00	0.00	0.00
120206	**SALES - GENERAL**	**142,622.54**	**500,000.00**	**500,000.00**	**47,100.00**	**2,000,000.00**	**0.00**	**0.00**

12020611	Sales of In-Service and Bond Forms	141,622.54	0.00	0.00	0.00	0.00	0.00	0.00
12020616	Sale of Application Forms	1,000.00	500,000.00	500,000.00	47,100.00	2,000,000.00	0.00	0.00
13	***AID AND GRANTS***	***63,170,511.19***	***650,000,000.00***	***650,000,000.00***	***482,141,947.52***	***950,000,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**63,170,511.19**	**650,000,000.00**	**650,000,000.00**	**482,141,947.52**	**950,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**63,170,511.19**	**650,000,000.00**	**650,000,000.00**	**482,141,947.52**	**950,000,000.00**	**0.00**	**0.00**
13020103	CURRENT GRANTS FROM LGAs	63,170,511.19	650,000,000.00	650,000,000.00	482,141,947.52	950,000,000.00	0.00	0.00

014900200100	**BORNO STATE LOCAL GOVERNMENT STAFF PENSI(**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***26,737,105.52***	***1,550,560,000.00***	***1,550,560,000.00***	***1,320,551,892.87***	***1,968,000,000.00***	***0.00***	***0.00***
13	***AID AND GRANTS***	***26,737,105.52***	***1,550,560,000.00***	***1,550,560,000.00***	***1,320,551,892.87***	***1,968,000,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**26,737,105.52**	**1,550,560,000.00**	**1,550,560,000.00**	**1,320,551,892.87**	**1,968,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**26,737,105.52**	**1,550,560,000.00**	**1,550,560,000.00**	**1,320,551,892.87**	**1,968,000,000.00**	**0.00**	**0.00**
13020103	CURRENT GRANTS FROM LGAs	26,737,105.52	1,550,560,000.00	1,550,560,000.00	1,320,551,892.87	1,968,000,000.00	0.00	0.00

021500100100	**MINISTRY OF AGRICULTURE AND NATURAL RESOU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***3,200,000,000.00***	***3,200,000,000.00***	***11,048,769,755.03***	***86,158,579,000.00***	***0.00***	***0.00***
13	***AID AND GRANTS***	***0.00***	***3,200,000,000.00***	***3,200,000,000.00***	***11,048,769,755.03***	***8,000,000,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**0.00**	**3,200,000,000.00**	**3,200,000,000.00**	**11,048,769,755.03**	**8,000,000,000.00**	**0.00**	**0.00**
130202	**FOREIGN GRANTS**	**0.00**	**3,200,000,000.00**	**3,200,000,000.00**	**11,048,769,755.03**	**8,000,000,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	3,200,000,000.00	3,200,000,000.00	11,048,769,755.03	8,000,000,000.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***78,158,579,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**78,158,579,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**78,158,579,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	78,158,579,000.00	0.00	0.00

021510200100	**BORNO STATE AGRICULTURAL DEVELOPMENT PRO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***500,000,000.00***	***19,200,000,000.00***	***19,200,000,000.00***	***8,356,487,654.98***	***24,000,000,000.00***	***0.00***	***0.00***
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***500,000,000.00***	***19,200,000,000.00***	***19,200,000,000.00***	***8,356,487,654.98***	***24,000,000,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**500,000,000.00**	**19,200,000,000.00**	**19,200,000,000.00**	**8,356,487,654.98**	**24,000,000,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**500,000,000.00**	**19,200,000,000.00**	**19,200,000,000.00**	**8,356,487,654.98**	**24,000,000,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	24,000,000,000.00	0.00	0.00

021511100100	**BORNO STATE AGRICULTURAL MECHANIZATION A**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***2,038,277.53***	***11,025,000.00***	***11,025,000.00***	***161,900,654.50***	***50,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***2,038,277.53***	***11,025,000.00***	***11,025,000.00***	***161,900,654.50***	***50,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**2,038,277.53**	**11,025,000.00**	**11,025,000.00**	**161,900,654.50**	**50,000,000.00**	**0.00**	**0.00**
120207	**EARNINGS -GENERAL**	**2,038,277.53**	**11,025,000.00**	**11,025,000.00**	**161,900,654.50**	**50,000,000.00**	**0.00**	**0.00**
12020718	Tractor Hiring Service	2,038,277.53	11,025,000.00	11,025,000.00	161,900,654.50	50,000,000.00	0.00	0.00

026500200100	**BORNO STATE LIVESTOCK MANAGEMENT AGENCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***4,800,000,000.00***	***4,800,000,000.00***	***3,675,900,564.54***	***14,276,479,000.00***	***0.00***	***0.00***
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***4,800,000,000.00***	***4,800,000,000.00***	***3,675,900,564.54***	***14,276,479,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**4,800,000,000.00**	**4,800,000,000.00**	**3,675,900,564.54**	**14,276,479,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**4,800,000,000.00**	**4,800,000,000.00**	**3,675,900,564.54**	**14,276,479,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	0.00	0.00

022000100100	**MINISTRY OF FINANCE AND ECONOMIC DEVELOPI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***22,110,500,000.00***	***22,110,500,000.00***	***18,722,884,000.00***	***113,636,675,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***500,000.00***	***500,000.00***	***440,000.00***	***200,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**500,000.00**	**500,000.00**	**440,000.00**	**200,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**440,000.00**	**200,000.00**	**0.00**	**0.00**
12020404	Registration of Contractors fee	0.00	500,000.00	500,000.00	440,000.00	200,000.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***22,110,000,000.00***	***22,110,000,000.00***	***18,722,444,000.00***	***113,636,475,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**22,110,000,000.00**	**22,110,000,000.00**	**18,722,444,000.00**	**113,636,475,000.00**	**0.00**	**0.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**60,000,000,000.00**	**0.00**	**0.00**

14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIA	0.00	0.00	0.00	0.00	60,000,000,000.00	0.00	0.00
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**22,110,000,000.00**	**22,110,000,000.00**	**18,722,444,000.00**	**53,636,475,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	22,110,000,000.00	22,110,000,000.00	18,722,444,000.00	53,636,475,000.00	0.00	0.00

022000700100	**BORNO STATE OFFICE OF THE ACCOUNTANT GENE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***127,516,140,990.56***	***311,704,193,000.00***	***311,704,193,000.00***	***172,217,931,954.78***	***397,688,140,000.00***	***0.00***	***0.00***
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***	***397,688,140,000.00***	***0.00***	***0.00***
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**	**397,688,140,000.00**	**0.00**	**0.00**
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVE**	**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**	**0.00**	**0.00**
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	0.00	0.00
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**	**0.00**	**0.00**
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	0.00	0.00
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REV**	**35,161,798,467.11**	**130,444,193,000.00**	**130,444,193,000.00**	**40,232,902,818.05**	**153,492,242,000.00**	**0.00**	**0.00**
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	0.00	0.00
11010303	Exchange Gain	0.00	1,200,000,000.00	1,200,000,000.00	6,227,090,099.67	1,200,000,000.00	0.00	0.00
11010304	Ecological Fund	0.00	4,200,000,000.00	4,200,000,000.00	0.00	2,596,483,000.00	0.00	0.00
11010305	Electronic Money Transfer LEVY (EMTL)	0.00	2,510,000,000.00	2,510,000,000.00	3,372,262,465.70	9,051,000,000.00	0.00	0.00
11010306	FOREX Equalisation Mineral	0.00	1,800,000,000.00	1,800,000,000.00	1,586,009,270.79	1,800,000,000.00	0.00	0.00
11010310	NNPC Refund	0.00	0.00	0.00	0.00	77,403,517,000.00	0.00	0.00
11010313	State Infrastructure & Security	0.00	108,734,193,000.00	108,734,193,000.00	15,295,250,546.59	49,441,242,000.00	0.00	0.00

022000800100	**BORNO STATE INTERNAL REVENUE SERVICE (BIRS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***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***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***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***	***0.00***	***0.00***
1201	**TAX REVENUE**	**22,190,993,699.98**	**21,039,978,000.00**	**21,039,978,000.00**	**20,612,206,423.57**	**28,502,734,000.00**	**0.00**	**0.00**
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**	**0.00**	**0.00**
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	0.00	0.00
120103	**OTHER TAXES**	**7,074,622,035.42**	**12,289,231,000.00**	**12,289,231,000.00**	**8,021,502,258.56**	**15,149,474,000.00**	**0.00**	**0.00**
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	0.00	0.00
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	0.00	0.00
12010306	DEVELOPMENT LEVY	45,851,249.00	1,330,000.00	1,330,000.00	30,429,220.80	1,422,000.00	0.00	0.00
12010307	CAPITAL GAIN TAX	47,457,000.00	8,682,000.00	8,682,000.00	38,293,958.00	9,289,000.00	0.00	0.00
1202	**NON-TAX REVENUE**	**1,584,629,331.83**	**244,872,000.00**	**244,872,000.00**	**2,046,816,259.14**	**2,262,009,000.00**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**278,208,062.75**	**128,059,000.00**	**128,059,000.00**	**97,570,761.80**	**137,020,000.00**	**0.00**	**0.00**
12020101	Motor Vehicle Licence	21,779,125.00	54,198,000.00	54,198,000.00	24,608,125.00	57,991,000.00	0.00	0.00
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	0.00	0.00
12020103	Certificate of Road Worthiness	99,416,725.00	26,170,000.00	26,170,000.00	51,113,650.00	28,001,000.00	0.00	0.00
120204	**FEES - GENERAL**	**1,306,421,269.08**	**116,813,000.00**	**116,813,000.00**	**1,949,245,497.34**	**2,124,989,000.00**	**0.00**	**0.00**
12020402	Radio/Television Advertisement Fees	7,042,620.65	6,848,000.00	6,848,000.00	1,100,427,664.06	7,327,000.00	0.00	0.00
12020403	Motor Vehicle Registration Fees	1,299,378,648.43	109,965,000.00	109,965,000.00	848,817,833.28	2,117,662,000.00	0.00	0.00

023800100100	**MINISTRY OF BUDGET AND PLANNING**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***2,500,000.00***	***2,500,000.00***	***2,000,000.00***	***1,068,908,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***2,500,000.00***	***2,500,000.00***	***2,000,000.00***	***0.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**
12020604	Sales of Printed Budget	0.00	2,500,000.00	2,500,000.00	2,000,000.00	0.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***1,068,908,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,068,908,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,068,908,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	1,068,908,000.00	0.00	0.00

022200100100	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***8,400,100.00***	***20,000,000.00***	***20,000,000.00***	***11,336,700.00***	***20,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***8,400,100.00***	***20,000,000.00***	***20,000,000.00***	***11,336,700.00***	***20,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**8,400,100.00**	**20,000,000.00**	**20,000,000.00**	**11,336,700.00**	**20,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**8,400,100.00**	**20,000,000.00**	**20,000,000.00**	**11,336,700.00**	**20,000,000.00**	**0.00**	**0.00**

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	0.00	0.00

022201800100	BORNO INVESTMENT COMPANY LTD							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*315,389,000.00*	*315,389,000.00*	*0.00*	*400,020,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*315,389,000.00*	*315,389,000.00*	*0.00*	*400,020,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**315,389,000.00**	**315,389,000.00**	**0.00**	**400,020,000.00**	**0.00**	**0.00**
120207	**EARNINGS -GENERAL**	**0.00**	**51,183,000.00**	**51,183,000.00**	**0.00**	**29,700,000.00**	**0.00**	**0.00**
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	51,183,000.00	51,183,000.00	0.00	29,700,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**133,856,000.00**	**133,856,000.00**	**0.00**	**133,540,000.00**	**0.00**	**0.00**
12020803	Rent from Government Estates	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	13,856,000.00	13,856,000.00	0.00	13,540,000.00	0.00	0.00
120210	**REPAYMENTS - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**38,630,000.00**	**0.00**	**0.00**
12021005	REFUNDS	0.00	0.00	0.00	0.00	38,630,000.00	0.00	0.00
120211	**INVESTMENT INCOME**	**0.00**	**130,350,000.00**	**130,350,000.00**	**0.00**	**198,150,000.00**	**0.00**	**0.00**
12021101	Dividend Income	0.00	29,824,000.00	29,824,000.00	0.00	23,350,000.00	0.00	0.00
12021103	OTHER INVESTMENT INCOME	0.00	100,526,000.00	100,526,000.00	0.00	174,800,000.00	0.00	0.00

022205200100	BORNO STATE HOTELS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*145,400,000.00*	*145,400,000.00*	*0.00*	*331,200,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*145,400,000.00*	*145,400,000.00*	*0.00*	*331,200,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**145,400,000.00**	**145,400,000.00**	**0.00**	**331,200,000.00**	**0.00**	**0.00**
120207	**EARNINGS -GENERAL**	**0.00**	**136,974,000.00**	**136,974,000.00**	**0.00**	**60,000,000.00**	**0.00**	**0.00**
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	123,620,000.00	123,620,000.00	0.00	60,000,000.00	0.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	13,354,000.00	13,354,000.00	0.00	0.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**8,426,000.00**	**8,426,000.00**	**0.00**	**271,200,000.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	506,000.00	506,000.00	0.00	270,600,000.00	0.00	0.00
12020805	Rent from Conference Centres	0.00	7,920,000.00	7,920,000.00	0.00	600,000.00	0.00	0.00

022205400100	BORNO MONDAY MARKET COMPANY LIMITED							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*113,725,000.00*	*113,725,000.00*	*0.00*	*113,725,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*113,725,000.00*	*113,725,000.00*	*0.00*	*113,725,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**113,725,000.00**	**113,725,000.00**	**0.00**	**113,725,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**725,000.00**	**725,000.00**	**0.00**	**725,000.00**	**0.00**	**0.00**
12020457	Parking Fees	0.00	725,000.00	725,000.00	0.00	725,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**113,000,000.00**	**113,000,000.00**	**0.00**	**113,000,000.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	113,000,000.00	113,000,000.00	0.00	113,000,000.00	0.00	0.00

022205400200	BORNO KANO MOTOR PARK AND MARKET							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*5,662,768.11*	*96,705,000.00*	*96,705,000.00*	*6,251,439.03*	*95,775,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*5,662,768.11*	*96,705,000.00*	*96,705,000.00*	*6,251,439.03*	*95,775,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**5,662,768.11**	**96,705,000.00**	**96,705,000.00**	**6,251,439.03**	**95,775,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**2,634,570.00**	**31,235,000.00**	**31,235,000.00**	**0.00**	**31,235,000.00**	**0.00**	**0.00**
12020455	CHANGE OF OWNERSHIP FEES	0.00	235,000.00	235,000.00	0.00	235,000.00	0.00	0.00
12020457	Parking Fees	2,634,570.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**2,454,746.11**	**36,970,000.00**	**36,970,000.00**	**6,251,439.03**	**35,970,000.00**	**0.00**	**0.00**
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	2,454,746.11	36,970,000.00	36,970,000.00	6,251,439.03	35,970,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**573,452.00**	**28,500,000.00**	**28,500,000.00**	**0.00**	**28,570,000.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	573,452.00	28,500,000.00	28,500,000.00	0.00	28,570,000.00	0.00	0.00

022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*35,788,000.00*	*35,788,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*35,788,000.00*	*35,788,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**35,788,000.00**	**35,788,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**35,788,000.00**	**35,788,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020622	Sale of Cottage Industry Products	0.00	35,788,000.00	35,788,000.00	0.00	0.00	0.00	0.00

022206000100	BORNO STATE NEITAL NIGERIA LIMITED							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*44,350,000.00*	*44,350,000.00*	*0.00*	*201,605,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*44,350,000.00*	*44,350,000.00*	*0.00*	*201,605,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**44,350,000.00**	**44,350,000.00**	**0.00**	**201,605,000.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**42,500,000.00**	**42,500,000.00**	**0.00**	**190,755,000.00**	**0.00**	**0.00**
12020622	Sale of Cottage Industry Products	0.00	42,500,000.00	42,500,000.00	0.00	190,755,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**1,850,000.00**	**1,850,000.00**	**0.00**	**10,850,000.00**	**0.00**	**0.00**
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	1,850,000.00	1,850,000.00	0.00	10,850,000.00	0.00	0.00

022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*3,720,000.00*	*3,720,000.00*	*0.00*	*4,680,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*3,720,000.00*	*3,720,000.00*	*0.00*	*4,680,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**3,720,000.00**	**3,720,000.00**	**0.00**	**4,680,000.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**3,720,000.00**	**3,720,000.00**	**0.00**	**4,680,000.00**	**0.00**	**0.00**
12020625	Sales of Products of Cottage Industries	0.00	3,720,000.00	3,720,000.00	0.00	4,680,000.00	0.00	0.00

022900100100	MINISTRY OF TRANSPORT AND ENERGY							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*25,000,000.00*	*25,000,000.00*	*0.00*	*7,303,950,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*25,000,000.00*	*25,000,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020103	Certificate of Road Worthiness	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00
120204	**FEES - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020423	Weight and Measure Fee (Bridge)	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*7,303,950,000.00*	*0.00*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**7,303,950,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**7,303,950,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	7,303,950,000.00	0.00	0.00

022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATIO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*382,541,626.13*	*703,465,000.00*	*703,465,000.00*	*365,966,965.03*	*1,338,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*382,541,626.13*	*703,465,000.00*	*703,465,000.00*	*365,966,965.03*	*1,338,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**382,541,626.13**	**703,465,000.00**	**703,465,000.00**	**365,966,965.03**	**1,338,000,000.00**	**0.00**	**0.00**
120207	**EARNINGS -GENERAL**	**382,541,626.13**	**684,965,000.00**	**684,965,000.00**	**365,966,965.03**	**1,311,000,000.00**	**0.00**	**0.00**
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	382,541,626.13	672,965,000.00	672,965,000.00	365,966,965.03	1,100,000,000.00	0.00	0.00
12020722	Workshop Earnings	0.00	12,000,000.00	12,000,000.00	0.00	211,000,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**18,500,000.00**	**18,500,000.00**	**0.00**	**27,000,000.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	18,500,000.00	18,500,000.00	0.00	27,000,000.00	0.00	0.00

022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (B							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*1,670,654,043.35*	*1,302,916,000.00*	*1,302,916,000.00*	*111,110,919.92*	*1,302,058,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*1,670,654,043.35*	*1,302,916,000.00*	*1,302,916,000.00*	*111,110,919.92*	*1,302,058,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**1,670,654,043.35**	**1,302,916,000.00**	**1,302,916,000.00**	**111,110,919.92**	**1,302,058,000.00**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**1,531,922,364.90**	**892,315,000.00**	**892,315,000.00**	**76,518,148.48**	**870,930,000.00**	**0.00**	**0.00**
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	0.00	0.00
120204	**FEES - GENERAL**	**44,028,746.07**	**25,061,000.00**	**25,061,000.00**	**13,521,649.11**	**26,313,000.00**	**0.00**	**0.00**
12020403	Motor Vehicle Registration Fees	41,491,201.07	11,704,000.00	11,704,000.00	12,091,649.11	12,289,000.00	0.00	0.00
12020455	CHANGE OF OWNERSHIP FEES	2,537,545.00	13,357,000.00	13,357,000.00	1,430,000.00	14,024,000.00	0.00	0.00
120205	**FINES - GENERAL**	**1,583,181.96**	**79,033,000.00**	**79,033,000.00**	**19,396,756.98**	**82,985,000.00**	**0.00**	**0.00**
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	0.00	0.00
120206	**SALES - GENERAL**	**29,184,251.53**	**24,616,000.00**	**24,616,000.00**	**887,401.25**	**25,846,000.00**	**0.00**	**0.00**
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	0.00	0.00
120207	**EARNINGS -GENERAL**	**63,935,498.89**	**281,891,000.00**	**281,891,000.00**	**786,964.10**	**295,984,000.00**	**0.00**	**0.00**
12020701	Hire of Plants and Equipments	1,369,930.19	116,516,000.00	116,516,000.00	0.00	122,341,000.00	0.00	0.00
12020702	Earnings from Repairs of Private Vehicles etc	62,565,568.70	165,375,000.00	165,375,000.00	786,964.10	173,643,000.00	0.00	0.00

023400100100	MINISTRY OF WORKS AND HOUSING							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*42,713,000.00*	*42,713,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*42,713,000.00*	*42,713,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	0.00	42,713,000.00	42,713,000.00	0.00	0.00	0.00	0.00
120204	FEES - GENERAL	0.00	26,163,000.00	26,163,000.00	0.00	0.00	0.00	0.00
12020405	Tender Fees - General	0.00	26,163,000.00	26,163,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	0.00	16,550,000.00	16,550,000.00	0.00	0.00	0.00	0.00
12020701	Hire of Plants and Equipments	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
12020702	Earnings from Repairs of Private Vehicles etc	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
12020703	Hiring of Marini Asphalt Mixing Plant	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
12020704	Hiring of Quaries and Selling of Chippings	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00

023400700100	BORNO STATE HOUSING CORPORATION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*24,300,000.00*	*24,300,000.00*	*0.00*	*90,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*24,300,000.00*	*24,300,000.00*	*0.00*	*90,000,000.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	0.00	24,300,000.00	24,300,000.00	0.00	90,000,000.00	0.00	0.00
120204	FEES - GENERAL	0.00	2,300,000.00	2,300,000.00	0.00	12,000,000.00	0.00	0.00
12020407	Application & Processing Fees - Right of Occupancy	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	0.00	0.00
12020456	Application Fees	0.00	300,000.00	300,000.00	0.00	2,000,000.00	0.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	22,000,000.00	22,000,000.00	0.00	78,000,000.00	0.00	0.00
12020803	Rent from Government Estates	0.00	0.00	0.00	0.00	63,000,000.00	0.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	22,000,000.00	22,000,000.00	0.00	15,000,000.00	0.00	0.00

025200100100	MINISTRY OF WATER RESOURCES							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*56,305,430.64*	*381,190,000.00*	*381,190,000.00*	*174,901,078.92*	*130,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*56,305,430.64*	*130,000,000.00*	*130,000,000.00*	*48,027,233.25*	*130,000,000.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	0.00	0.00
120204	FEES - GENERAL	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	0.00	0.00
12020411	Water Rates	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*251,190,000.00*	*251,190,000.00*	*126,873,845.67*	*0.00*	*0.00*	*0.00*
1302	GRANTS	0.00	251,190,000.00	251,190,000.00	126,873,845.67	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	251,190,000.00	251,190,000.00	126,873,845.67	0.00	0.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	251,190,000.00	251,190,000.00	126,873,845.67	0.00	0.00	0.00

025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITA							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*318,363,365.22*	*14,468,698,000.00*	*14,468,698,000.00*	*11,492,163,386.59*	*8,329,364,000.00*	*0.00*	*0.00*
13	*AID AND GRANTS*	*0.00*	*597,031,000.00*	*597,031,000.00*	*111,004,188.64*	*630,000,000.00*	*0.00*	*0.00*
1302	GRANTS	0.00	597,031,000.00	597,031,000.00	111,004,188.64	630,000,000.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	597,031,000.00	597,031,000.00	111,004,188.64	630,000,000.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	597,031,000.00	597,031,000.00	111,004,188.64	630,000,000.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*318,363,365.22*	*13,871,667,000.00*	*13,871,667,000.00*	*11,381,159,197.95*	*7,699,364,000.00*	*0.00*	*0.00*
1403	LOANS/ BORROWINGS RECEIPT	318,363,365.22	13,871,667,000.00	13,871,667,000.00	11,381,159,197.95	7,699,364,000.00	0.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	318,363,365.22	13,871,667,000.00	13,871,667,000.00	11,381,159,197.95	7,699,364,000.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	318,363,365.22	13,871,667,000.00	13,871,667,000.00	11,381,159,197.95	7,699,364,000.00	0.00	0.00

025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*44,060,000,000.00*	*44,060,000,000.00*	*11,274,351,961.28*	*43,000,000,000.00*	*0.00*	*0.00*
13	*AID AND GRANTS*	*0.00*	*12,060,000,000.00*	*12,060,000,000.00*	*2,659,008,980.52*	*13,000,000,000.00*	*0.00*	*0.00*
1302	GRANTS	0.00	12,060,000,000.00	12,060,000,000.00	2,659,008,980.52	13,000,000,000.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	12,060,000,000.00	12,060,000,000.00	2,659,008,980.52	13,000,000,000.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	12,060,000,000.00	12,060,000,000.00	2,659,008,980.52	13,000,000,000.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*32,000,000,000.00*	*32,000,000,000.00*	*8,615,342,980.76*	*30,000,000,000.00*	*0.00*	*0.00*
1403	LOANS/ BORROWINGS RECEIPT	0.00	32,000,000,000.00	32,000,000,000.00	8,615,342,980.76	30,000,000,000.00	0.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	0.00	32,000,000,000.00	32,000,000,000.00	8,615,342,980.76	30,000,000,000.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	32,000,000,000.00	32,000,000,000.00	8,615,342,980.76	30,000,000,000.00	0.00	0.00

031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*50,000.00*	*50,000.00*	*0.00*	*100,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*50,000.00*	*50,000.00*	*0.00*	*100,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**
12020631	Sales of JSC Forms and OFIHS	0.00	50,000.00	50,000.00	0.00	100,000.00	0.00	0.00

031805100100	BORNO STATE HIGH COURT OF JUSTICE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*10,365,113.63*	*63,250,000.00*	*63,250,000.00*	*146,954,608.78*	*47,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*10,365,113.63*	*63,250,000.00*	*63,250,000.00*	*146,954,608.78*	*47,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**10,365,113.63**	**63,250,000.00**	**63,250,000.00**	**146,954,608.78**	**47,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**6,814,647.51**	**51,250,000.00**	**51,250,000.00**	**143,715,604.33**	**35,000,000.00**	**0.00**	**0.00**
12020439	High Court Fees	4,978,646.06	26,250,000.00	26,250,000.00	689,901.00	15,000,000.00	0.00	0.00
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	0.00	0.00
120205	**FINES - GENERAL**	**3,550,466.12**	**12,000,000.00**	**12,000,000.00**	**3,239,004.45**	**12,000,000.00**	**0.00**	**0.00**
12020502	High Court Fines	3,550,466.12	12,000,000.00	12,000,000.00	3,239,004.45	12,000,000.00	0.00	0.00

031805300100	BORNO STATE SHARIA COURT OF APPEAL							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*133,140.70*	*300,000.00*	*300,000.00*	*4,866,041.50*	*100,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*133,140.70*	*300,000.00*	*300,000.00*	*4,866,041.50*	*100,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**133,140.70**	**300,000.00**	**300,000.00**	**4,866,041.50**	**100,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**133,140.70**	**300,000.00**	**300,000.00**	**4,866,041.50**	**100,000.00**	**0.00**	**0.00**
12020443	Sharia Court Fees	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00	0.00	0.00

031805400100	BORNO STATE AREA COURT							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*392,600.00*	*1,500,000.00*	*1,500,000.00*	*1,026,213.40*	*100,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*392,600.00*	*1,500,000.00*	*1,500,000.00*	*1,026,213.40*	*100,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**392,600.00**	**1,500,000.00**	**1,500,000.00**	**1,026,213.40**	**100,000.00**	**0.00**	**0.00**
120205	**FINES - GENERAL**	**392,600.00**	**1,500,000.00**	**1,500,000.00**	**1,026,213.40**	**100,000.00**	**0.00**	**0.00**
12020503	Area Court Fines	392,600.00	1,500,000.00	1,500,000.00	1,026,213.40	100,000.00	0.00	0.00

032600100100	MINISTRY OF JUSTICE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*300,000,000.00*	*300,000,000.00*	*0.00*	*500,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*300,000,000.00*	*300,000,000.00*	*0.00*	*500,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**300,000,000.00**	**300,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**
12020438	Vetting Fees	0.00	300,000,000.00	300,000,000.00	0.00	500,000,000.00	0.00	0.00

032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*307,374.50*	*7,241,000.00*	*7,241,000.00*	*2,938,067.17*	*4,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*307,374.50*	*7,241,000.00*	*7,241,000.00*	*2,938,067.17*	*4,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**307,374.50**	**7,241,000.00**	**7,241,000.00**	**2,938,067.17**	**4,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**305,374.50**	**5,071,000.00**	**5,071,000.00**	**2,281,302.67**	**1,890,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	305,374.50	5,071,000.00	5,071,000.00	2,281,302.67	1,890,000.00	0.00	0.00
120206	**SALES - GENERAL**	**2,000.00**	**2,170,000.00**	**2,170,000.00**	**656,764.50**	**2,110,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	2,000.00	2,170,000.00	2,170,000.00	656,764.50	2,110,000.00	0.00	0.00

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*70,000.00*	*1,255,000.00*	*1,255,000.00*	*0.00*	*10,000,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*70,000.00*	*1,255,000.00*	*1,255,000.00*	*0.00*	*0.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**70,000.00**	**1,255,000.00**	**1,255,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**70,000.00**	**1,255,000.00**	**1,255,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	70,000.00	940,000.00	940,000.00	0.00	0.00	0.00	0.00
12020805	Rent from Conference Centres	0.00	315,000.00	315,000.00	0.00	0.00	0.00	0.00

13	*AID AND GRANTS*	*0.00*	*0.00*	*0.00*	*0.00*	*10,000,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**	**0.00**	**0.00**
130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00

051700100100	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	*REVENUE*	*7,466,575.00*	*38,608,000,000.00*	*41,168,000,000.00*	*12,597,721,793.62*	*33,107,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*7,466,575.00*	*8,000,000.00*	*8,000,000.00*	*24,945,323.00*	*7,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**7,466,575.00**	**8,000,000.00**	**8,000,000.00**	**24,945,323.00**	**7,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**7,466,575.00**	**8,000,000.00**	**8,000,000.00**	**24,945,323.00**	**7,000,000.00**	**0.00**	**0.00**
12020464	Registration of Private Nurseries Fee	7,466,575.00	8,000,000.00	8,000,000.00	24,945,323.00	7,000,000.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*24,000,000,000.00*	*26,560,000,000.00*	*0.00*	*20,000,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**0.00**	**24,000,000,000.00**	**26,560,000,000.00**	**0.00**	**20,000,000,000.00**	**0.00**	**0.00**
130202	**FOREIGN GRANTS**	**0.00**	**24,000,000,000.00**	**26,560,000,000.00**	**0.00**	**20,000,000,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	24,000,000,000.00	26,560,000,000.00	0.00	20,000,000,000.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*14,600,000,000.00*	*14,600,000,000.00*	*12,572,776,470.62*	*13,100,000,000.00*	*0.00*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**14,600,000,000.00**	**14,600,000,000.00**	**12,572,776,470.62**	**13,100,000,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**14,600,000,000.00**	**14,600,000,000.00**	**12,572,776,470.62**	**13,100,000,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	7,600,000,000.00	7,600,000,000.00	12,572,776,470.62	13,100,000,000.00	0.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTH	0.00	7,000,000,000.00	7,000,000,000.00	0.00	0.00	0.00	0.00

051700300100	**BORNO STATE UNIVERSAL BASIC EDUCATION BOA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	*REVENUE*	*3,223,000.00*	*6,552,500,000.00*	*6,552,500,000.00*	*7,142,324,026.92*	*9,005,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*3,223,000.00*	*2,500,000.00*	*2,500,000.00*	*350,000.00*	*5,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**3,223,000.00**	**2,500,000.00**	**2,500,000.00**	**350,000.00**	**5,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**3,223,000.00**	**2,500,000.00**	**2,500,000.00**	**350,000.00**	**5,000,000.00**	**0.00**	**0.00**
12020432	Collection of Certificate fee	3,223,000.00	2,500,000.00	2,500,000.00	350,000.00	5,000,000.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*6,550,000,000.00*	*6,550,000,000.00*	*7,141,974,026.92*	*8,000,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**0.00**	**6,550,000,000.00**	**6,550,000,000.00**	**7,141,974,026.92**	**8,000,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**3,550,000,000.00**	**3,550,000,000.00**	**7,109,285,168.92**	**5,000,000,000.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	3,550,000,000.00	3,550,000,000.00	7,109,285,168.92	5,000,000,000.00	0.00	0.00
130202	**FOREIGN GRANTS**	**0.00**	**3,000,000,000.00**	**3,000,000,000.00**	**32,688,858.00**	**3,000,000,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	3,000,000,000.00	3,000,000,000.00	32,688,858.00	3,000,000,000.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000,000,000.00*	*0.00*	*0.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00

051700800100	**BORNO STATE LIBRARY BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	*REVENUE*	*0.00*	*50,000.00*	*50,000.00*	*0.00*	*75,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*50,000.00*	*50,000.00*	*0.00*	*75,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**75,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**20,000.00**	**20,000.00**	**0.00**	**35,000.00**	**0.00**	**0.00**
12020456	Application Fees	0.00	20,000.00	20,000.00	0.00	35,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**30,000.00**	**30,000.00**	**0.00**	**40,000.00**	**0.00**	**0.00**
12020805	Rent from Conference Centres	0.00	30,000.00	30,000.00	0.00	40,000.00	0.00	0.00

051701000100	**BORNO STATE AGENCY FOR MASS LITERACY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	*REVENUE*	*367,445.00*	*6,100,000.00*	*6,100,000.00*	*1,474,865.00*	*3,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*367,445.00*	*6,100,000.00*	*6,100,000.00*	*1,474,865.00*	*3,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**367,445.00**	**6,100,000.00**	**6,100,000.00**	**1,474,865.00**	**3,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**367,445.00**	**6,000,000.00**	**6,000,000.00**	**1,474,865.00**	**2,500,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	367,445.00	5,000,000.00	5,000,000.00	1,463,842.50	2,000,000.00	0.00	0.00
12020456	Application Fees	0.00	1,000,000.00	1,000,000.00	11,022.50	500,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	100,000.00	100,000.00	0.00	500,000.00	0.00	0.00

051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*0.00*	*2,265,000,000.00*	*2,265,000,000.00*	*1,811,943,000.50*	*3,913,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*50,000,000.00*	*50,000,000.00*	*43,269,852.50*	*10,000,000.00*	*0.00*	*0.00*
1201	**TAX REVENUE**	**0.00**	**50,000,000.00**	**50,000,000.00**	**43,269,852.50**	**10,000,000.00**	**0.00**	**0.00**
120103	**OTHER TAXES**	**0.00**	**50,000,000.00**	**50,000,000.00**	**43,269,852.50**	**10,000,000.00**	**0.00**	**0.00**
12010309	Education Levy	0.00	50,000,000.00	50,000,000.00	43,269,852.50	10,000,000.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*2,215,000,000.00*	*2,215,000,000.00*	*1,768,673,148.00*	*3,903,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**0.00**	**2,215,000,000.00**	**2,215,000,000.00**	**1,768,673,148.00**	**3,903,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**1,620,000,000.00**	**1,620,000,000.00**	**1,530,987,650.00**	**1,107,000,000.00**	**0.00**	**0.00**
13020104	CAPITAL GRANTS FROM LGAs	0.00	1,620,000,000.00	1,620,000,000.00	1,530,987,650.00	1,107,000,000.00	0.00	0.00
130202	**FOREIGN GRANTS**	**0.00**	**595,000,000.00**	**595,000,000.00**	**237,685,498.00**	**2,796,000,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	595,000,000.00	595,000,000.00	237,685,498.00	2,796,000,000.00	0.00	0.00

051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*58,882,328.01*	*1,669,000,000.00*	*1,669,000,000.00*	*1,030,939,725.78*	*1,020,000,000.00*	*0.00*	*0.00*
13	*AID AND GRANTS*	*58,882,328.01*	*1,669,000,000.00*	*1,669,000,000.00*	*1,030,939,725.78*	*1,020,000,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**58,882,328.01**	**1,669,000,000.00**	**1,669,000,000.00**	**1,030,939,725.78**	**1,020,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**58,882,328.01**	**1,669,000,000.00**	**1,669,000,000.00**	**1,030,939,725.78**	**1,020,000,000.00**	**0.00**	**0.00**
13020104	CAPITAL GRANTS FROM LGAs	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	1,020,000,000.00	0.00	0.00

051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*628,591,619.87*	*2,128,855,000.00*	*2,128,855,000.00*	*1,953,804,597.40*	*2,202,355,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*256,191,484.55*	*355,500,000.00*	*355,500,000.00*	*521,015,650.00*	*408,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**256,191,484.55**	**355,500,000.00**	**355,500,000.00**	**521,015,650.00**	**408,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**237,180,796.52**	**350,000,000.00**	**350,000,000.00**	**391,020,182.50**	**400,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	237,180,796.52	350,000,000.00	350,000,000.00	391,020,182.50	400,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**19,010,688.03**	**5,500,000.00**	**5,500,000.00**	**129,995,467.50**	**8,000,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	19,010,688.03	5,500,000.00	5,500,000.00	129,995,467.50	8,000,000.00	0.00	0.00
13	*AID AND GRANTS*	*372,400,135.32*	*1,773,355,000.00*	*1,773,355,000.00*	*1,432,788,947.40*	*1,794,355,000.00*	*0.00*	*0.00*
1302	**GRANTS**	**372,400,135.32**	**1,773,355,000.00**	**1,773,355,000.00**	**1,432,788,947.40**	**1,794,355,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**372,400,135.32**	**1,773,355,000.00**	**1,773,355,000.00**	**1,432,788,947.40**	**1,794,355,000.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	372,400,135.32	1,773,355,000.00	1,773,355,000.00	1,432,788,947.40	1,794,355,000.00	0.00	0.00

051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BI							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*73,608,453.46*	*1,422,868,000.00*	*1,422,868,000.00*	*803,997,531.74*	*96,846,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*73,608,453.46*	*81,113,000.00*	*81,113,000.00*	*65,151,178.00*	*96,846,000.00*	*0.00*	*0.00*
1201	**TAX REVENUE**	**24,774,581.08**	**0.00**	**0.00**	**894,110.00**	**9,313,000.00**	**0.00**	**0.00**
120103	**OTHER TAXES**	**24,774,581.08**	**0.00**	**0.00**	**894,110.00**	**9,313,000.00**	**0.00**	**0.00**
12010309	Education Levy	24,774,581.08	0.00	0.00	894,110.00	9,313,000.00	0.00	0.00
1202	**NON-TAX REVENUE**	**48,833,872.38**	**81,113,000.00**	**81,113,000.00**	**64,257,068.00**	**87,533,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**47,846,754.15**	**72,665,000.00**	**72,665,000.00**	**61,127,203.00**	**87,533,000.00**	**0.00**	**0.00**
12020456	Application Fees	47,846,754.15	72,665,000.00	72,665,000.00	61,127,203.00	87,533,000.00	0.00	0.00
120206	**SALES - GENERAL**	**987,118.23**	**8,448,000.00**	**8,448,000.00**	**3,129,865.00**	**0.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	987,118.23	8,448,000.00	8,448,000.00	3,129,865.00	0.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*1,341,755,000.00*	*1,341,755,000.00*	*738,846,353.74*	*0.00*	*0.00*	*0.00*
1302	**GRANTS**	**0.00**	**1,341,755,000.00**	**1,341,755,000.00**	**738,846,353.74**	**0.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**1,341,755,000.00**	**1,341,755,000.00**	**738,846,353.74**	**0.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	1,341,755,000.00	1,341,755,000.00	738,846,353.74	0.00	0.00	0.00

051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI CO							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*10,279,508.56*	*17,200,000.00*	*17,200,000.00*	*1,798,820.00*	*1,886,675,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*10,279,508.56*	*17,200,000.00*	*17,200,000.00*	*1,798,820.00*	*11,000,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**10,279,508.56**	**17,200,000.00**	**17,200,000.00**	**1,798,820.00**	**11,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**8,237,842.50**	**5,000,000.00**	**5,000,000.00**	**1,727,112.50**	**500,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	8,237,842.50	5,000,000.00	5,000,000.00	1,727,112.50	500,000.00	0.00	0.00
120206	**SALES - GENERAL**	**98,285.00**	**2,500,000.00**	**2,500,000.00**	**53,740.00**	**3,500,000.00**	**0.00**	**0.00**

12020616	Sale of Application Forms	98,285.00	2,500,000.00	2,500,000.00	53,740.00	3,500,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**1,943,381.06**	**9,700,000.00**	**9,700,000.00**	**17,967.50**	**7,000,000.00**	**0.00**	**0.00**
12020711	Earnings from Building & Lodging	1,940,381.06	2,500,000.00	2,500,000.00	17,967.50	2,000,000.00	0.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	3,000.00	1,200,000.00	1,200,000.00	0.00	5,000,000.00	0.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00
13	***AID AND GRANTS***	***0.00***	***0.00***	***0.00***	***0.00***	***1,875,675,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,875,675,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,875,675,000.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	0.00	1,875,675,000.00	0.00	0.00

051705600100	**BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***623,576,228.00***	***5,351,606,000.00***	***5,351,606,000.00***	***3,144,751,732.97***	***10,400,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***191,820,415.50***	***1,202,106,000.00***	***1,202,106,000.00***	***462,815,797.50***	***1,600,000,000.00***	***0.00***	***0.00***
1201	**TAX REVENUE**	**181,520,398.00**	**656,344,000.00**	**656,344,000.00**	**459,638,232.50**	**700,000,000.00**	**0.00**	**0.00**
120103	**OTHER TAXES**	**181,520,398.00**	**656,344,000.00**	**656,344,000.00**	**459,638,232.50**	**700,000,000.00**	**0.00**	**0.00**
12010309	Education Levy	181,520,398.00	656,344,000.00	656,344,000.00	459,638,232.50	700,000,000.00	0.00	0.00
1202	**NON-TAX REVENUE**	**10,300,017.50**	**545,762,000.00**	**545,762,000.00**	**3,177,565.00**	**900,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**10,300,017.50**	**545,762,000.00**	**545,762,000.00**	**3,177,565.00**	**900,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	10,300,017.50	545,762,000.00	545,762,000.00	3,177,565.00	900,000,000.00	0.00	0.00
13	***AID AND GRANTS***	***431,755,812.50***	***4,149,500,000.00***	***4,149,500,000.00***	***2,681,935,935.47***	***8,800,000,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**431,755,812.50**	**4,149,500,000.00**	**4,149,500,000.00**	**2,681,935,935.47**	**8,800,000,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**431,755,812.50**	**4,149,500,000.00**	**4,149,500,000.00**	**2,681,935,935.47**	**8,800,000,000.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	266,053,468.82	1,000,000,000.00	1,000,000,000.00	724,703,977.87	3,800,000,000.00	0.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	165,702,343.68	3,149,500,000.00	3,149,500,000.00	1,957,231,957.60	5,000,000,000.00	0.00	0.00

051705700100	**BORNO STATE SCHOLARSHIPS BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***7,425,814.87***	***20,000,000.00***	***20,000,000.00***	***7,766,430.10***	***15,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***7,425,814.87***	***20,000,000.00***	***20,000,000.00***	***7,766,430.10***	***15,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**7,425,814.87**	**20,000,000.00**	**20,000,000.00**	**7,766,430.10**	**15,000,000.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**7,425,814.87**	**20,000,000.00**	**20,000,000.00**	**7,766,430.10**	**15,000,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	7,425,814.87	20,000,000.00	20,000,000.00	7,766,430.10	15,000,000.00	0.00	0.00

051705900100	**BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINI**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***3,650,605.25***	***3,142,000.00***	***3,142,000.00***	***2,002,244.80***	***3,142,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***3,650,605.25***	***3,142,000.00***	***3,142,000.00***	***2,002,244.80***	***3,142,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**3,650,605.25**	**3,142,000.00**	**3,142,000.00**	**2,002,244.80**	**3,142,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**2,638,212.75**	**2,883,000.00**	**2,883,000.00**	**1,635,979.80**	**2,883,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	2,205,973.75	2,346,000.00	2,346,000.00	1,556,512.50	2,346,000.00	0.00	0.00
12020456	Application Fees	432,239.00	537,000.00	537,000.00	79,467.30	537,000.00	0.00	0.00
120206	**SALES - GENERAL**	**1,012,392.50**	**259,000.00**	**259,000.00**	**366,265.00**	**259,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	1,012,392.50	259,000.00	259,000.00	366,265.00	259,000.00	0.00	0.00

051707400100	**BORNO STATE MOHAMET LAWAN COLLEGE OF AG**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***15,833,375.71***	***28,395,000.00***	***28,395,000.00***	***14,690,555.50***	***33,640,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***15,833,375.71***	***28,395,000.00***	***28,395,000.00***	***14,690,555.50***	***33,640,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**15,833,375.71**	**28,395,000.00**	**28,395,000.00**	**14,690,555.50**	**33,640,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**13,263,779.71**	**20,500,000.00**	**20,500,000.00**	**7,077,588.50**	**20,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	13,263,779.71	20,500,000.00	20,500,000.00	7,077,588.50	20,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**1,463,624.50**	**4,500,000.00**	**4,500,000.00**	**6,050,665.00**	**8,700,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	1,463,624.50	2,000,000.00	2,000,000.00	141,295.00	5,200,000.00	0.00	0.00
12020618	Sales of Poultry Products	0.00	1,500,000.00	1,500,000.00	5,269,067.50	3,000,000.00	0.00	0.00
12020621	Sales of Supplementary Feeds	0.00	1,000,000.00	1,000,000.00	640,302.50	500,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**1,105,971.50**	**3,350,000.00**	**3,350,000.00**	**1,233,107.00**	**4,900,000.00**	**0.00**	**0.00**
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	350,000.00	350,000.00	824,347.50	300,000.00	0.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	0.00	0.00	0.00	600,000.00	0.00	0.00
12020718	Tractor Hiring Service	0.00	3,000,000.00	3,000,000.00	408,759.50	3,000,000.00	0.00	0.00
12020720	Earnings from Farm Centre	1,105,971.50	0.00	0.00	0.00	1,000,000.00	0.00	0.00

120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	45,000.00	45,000.00	329,195.00	40,000.00	0.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	45,000.00	45,000.00	329,195.00	40,000.00	0.00	0.00

051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LE							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*9,295,273.00*	*27,615,000.00*	*27,615,000.00*	*27,924,047.45*	*45,990,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*9,295,273.00*	*27,615,000.00*	*27,615,000.00*	*27,924,047.45*	*45,990,000.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	9,295,273.00	27,615,000.00	27,615,000.00	27,924,047.45	45,990,000.00	0.00	0.00
120204	FEES - GENERAL	9,217,273.00	24,790,000.00	24,790,000.00	20,426,922.50	39,910,000.00	0.00	0.00
12020431	School Fees - Secondary Institutions	9,217,273.00	24,790,000.00	24,790,000.00	20,426,922.50	39,910,000.00	0.00	0.00
120206	SALES - GENERAL	78,000.00	2,825,000.00	2,825,000.00	7,497,124.95	6,080,000.00	0.00	0.00
12020616	Sale of Application Forms	78,000.00	2,825,000.00	2,825,000.00	7,497,124.95	6,080,000.00	0.00	0.00

052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*8,107,300.00*	*25,896,401,000.00*	*28,456,401,000.00*	*16,473,014,760.66*	*4,392,945,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*8,107,300.00*	*10,240,000.00*	*10,240,000.00*	*7,048,100.00*	*10,575,000.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	8,107,300.00	10,240,000.00	10,240,000.00	7,048,100.00	10,575,000.00	0.00	0.00
120201	LICENCES - GENERAL	8,107,300.00	10,240,000.00	10,240,000.00	7,048,100.00	10,575,000.00	0.00	0.00
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	0.00	0.00
12020123	Patent Medicine Vendor Licences	740,400.00	2,000,000.00	2,000,000.00	1,251,000.00	2,000,000.00	0.00	0.00
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	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*16,886,161,000.00*	*16,886,161,000.00*	*16,465,966,660.66*	*0.00*	*0.00*	*0.00*
1302	GRANTS	0.00	16,886,161,000.00	16,886,161,000.00	16,465,966,660.66	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	16,886,161,000.00	16,886,161,000.00	16,465,966,660.66	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	16,886,161,000.00	16,886,161,000.00	16,465,966,660.66	0.00	0.00	0.00
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*9,000,000,000.00*	*11,560,000,000.00*	*0.00*	*4,382,370,000.00*	*0.00*	*0.00*
1403	LOANS/ BORROWINGS RECEIPT	0.00	9,000,000,000.00	11,560,000,000.00	0.00	4,382,370,000.00	0.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	0.00	9,000,000,000.00	11,560,000,000.00	0.00	4,382,370,000.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	9,000,000,000.00	11,560,000,000.00	0.00	4,382,370,000.00	0.00	0.00

052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MAN							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*450,297,406.00*	*2,225,623,000.00*	*2,225,623,000.00*	*873,612,506.65*	*5,160,912,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*1,205,980,000.00*	*1,205,980,000.00*	*0.00*	*2,683,080,000.00*	*0.00*	*0.00*
1202	NON-TAX REVENUE	0.00	1,205,980,000.00	1,205,980,000.00	0.00	2,683,080,000.00	0.00	0.00
120204	FEES - GENERAL	0.00	1,205,980,000.00	1,205,980,000.00	0.00	2,683,080,000.00	0.00	0.00
12020468	PREMIUM FOR HEALTH SERVICES	0.00	1,205,980,000.00	1,205,980,000.00	0.00	2,683,080,000.00	0.00	0.00
13	*AID AND GRANTS*	*450,297,406.00*	*1,019,643,000.00*	*1,019,643,000.00*	*873,612,506.65*	*2,477,832,000.00*	*0.00*	*0.00*
1302	GRANTS	450,297,406.00	1,019,643,000.00	1,019,643,000.00	873,612,506.65	2,477,832,000.00	0.00	0.00
130201	DOMESTIC GRANTS	450,297,406.00	1,019,643,000.00	1,019,643,000.00	873,612,506.65	2,477,832,000.00	0.00	0.00
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	0.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	112,024,000.00	112,024,000.00	67,759,345.00	240,000,000.00	0.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	2,000,000.00	11,025,000.00	11,025,000.00	10,865,432.98	140,000,000.00	0.00	0.00

052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPM							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*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*	*0.00*	*0.00*
13	*AID AND GRANTS*	*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*	*0.00*	*0.00*
1302	GRANTS	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	0.00	0.00
130201	DOMESTIC GRANTS	545,260,062.79	908,416,000.00	908,416,000.00	733,321,450.19	1,803,626,000.00	0.00	0.00
13020102	CAPITAL GRANTS FROM FGN	67,525,443.28	780,759,000.00	780,759,000.00	627,444,993.49	1,803,626,000.00	0.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	477,734,619.51	127,657,000.00	127,657,000.00	105,876,456.70	0.00	0.00	0.00
130202	FOREIGN GRANTS	1,088,186,385.62	1,638,000,000.00	1,638,000,000.00	1,377,777,511.32	806,540,000.00	0.00	0.00
13020201	CURRENT FOREIGN GRANTS	443,533,618.93	654,000,000.00	654,000,000.00	498,765,234.98	806,540,000.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	644,652,766.69	984,000,000.00	984,000,000.00	879,012,276.34	0.00	0.00	0.00

052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
1	*REVENUE*	*33,826,637.20*	*200,000,000.00*	*200,000,000.00*	*0.00*	*200,000,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*33,826,637.20*	*200,000,000.00*	*200,000,000.00*	*0.00*	*200,000,000.00*	*0.00*	*0.00*

1202	**NON-TAX REVENUE**	**33,826,637.20**	**200,000,000.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**33,826,637.20**	**200,000,000.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**0.00**
12020410	Site and Services Scheme Fees	33,826,637.20	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00

052110400100	**BORNO STATE COLLEGES OF NURSING SCIENCES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***86,833,765.00***	***50,000,000.00***	***50,000,000.00***	***44,826,082.50***	***80,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***86,833,765.00***	***50,000,000.00***	***50,000,000.00***	***44,826,082.50***	***80,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**86,833,765.00**	**50,000,000.00**	**50,000,000.00**	**44,826,082.50**	**80,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**74,896,265.00**	**38,000,000.00**	**38,000,000.00**	**31,407,042.50**	**60,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	74,896,265.00	38,000,000.00	38,000,000.00	31,407,042.50	60,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**11,937,500.00**	**12,000,000.00**	**12,000,000.00**	**13,419,040.00**	**20,000,000.00**	**0.00**	**0.00**
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	0.00	0.00

052110500100	**BORNO STATE COLLEGE OF NURSING MONGUNO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***12,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***12,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00

052110600100	**BORNO STATE COLLEGE OF NURSING GWOZA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***12,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***12,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00

052110700100	**BORNO STATE COLLEGE OF HEALTH TECHNOLOGY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***168,530,511.97***	***130,000,000.00***	***130,000,000.00***	***130,472,061.50***	***135,000,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***168,530,511.97***	***130,000,000.00***	***130,000,000.00***	***130,472,061.50***	***135,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**168,530,511.97**	**130,000,000.00**	**130,000,000.00**	**130,472,061.50**	**135,000,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**142,135,711.97**	**120,000,000.00**	**120,000,000.00**	**111,540,562.50**	**120,000,000.00**	**0.00**	**0.00**
12020431	School Fees - Secondary Institutions	142,135,711.97	120,000,000.00	120,000,000.00	111,540,562.50	120,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**26,394,800.00**	**10,000,000.00**	**10,000,000.00**	**18,931,499.00**	**15,000,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	26,394,800.00	10,000,000.00	10,000,000.00	18,931,499.00	15,000,000.00	0.00	0.00

052100800100	**BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***16,654,365,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***1,034,765,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**1,034,765,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**867,000,000.00**	**0.00**	**0.00**
12020451	MEDICAL CONSULTANCY FEES	0.00	0.00	0.00	0.00	867,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**64,905,000.00**	**0.00**	**0.00**
12020616	Sale of Application Forms	0.00	0.00	0.00	0.00	64,405,000.00	0.00	0.00
12020643	Sales of Medical Drugs	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**102,860,000.00**	**0.00**	**0.00**
12020712	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00	0.00	17,360,000.00	0.00	0.00
12020714	EARNINGS FROM MEDICAL SERVICES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	0.00	0.00	0.00	35,500,000.00	0.00	0.00
13	***AID AND GRANTS***	***0.00***	***0.00***	***0.00***	***0.00***	***15,519,600,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**15,519,600,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**7,219,600,000.00**	**0.00**	**0.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	0.00	3,750,000,000.00	0.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	0.00	0.00	0.00	1,869,600,000.00	0.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**8,300,000,000.00**	**0.00**	**0.00**

13020201	CURRENT FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,300,000,000.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***100,000,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**	**0.00**	**0.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIA	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00

053500100100	**MINISTRY OF ENVIRONMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***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***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***4,211,278.75***	***16,627,000.00***	***16,627,000.00***	***19,640,348.00***	***180,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**4,211,278.75**	**16,627,000.00**	**16,627,000.00**	**19,640,348.00**	**180,000,000.00**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**0.00**	**14,000.00**	**14,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
12020122	Trophy Dealer Licence	0.00	14,000.00	14,000.00	0.00	0.00	0.00	0.00
120204	**FEES - GENERAL**	**4,211,278.75**	**10,362,000.00**	**10,362,000.00**	**19,640,348.00**	**165,000,000.00**	**0.00**	**0.00**
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	0.00	0.00
12020464	Registration of Private Nurseries Fee	0.00	152,000.00	152,000.00	0.00	25,000,000.00	0.00	0.00
120206	**SALES - GENERAL**	**0.00**	**6,251,000.00**	**6,251,000.00**	**0.00**	**15,000,000.00**	**0.00**	**0.00**
12020637	Sales of Seedlings and Charge for Firewood on Tran	0.00	6,251,000.00	6,251,000.00	0.00	15,000,000.00	0.00	0.00
13	***AID AND GRANTS***	***0.00***	***667,012,000.00***	***667,012,000.00***	***456,234,897.43***	***770,094,000.00***	***0.00***	***0.00***
1302	**GRANTS**	**0.00**	**667,012,000.00**	**667,012,000.00**	**456,234,897.43**	**770,094,000.00**	**0.00**	**0.00**
130201	**DOMESTIC GRANTS**	**0.00**	**667,012,000.00**	**667,012,000.00**	**456,234,897.43**	**667,250,000.00**	**0.00**	**0.00**
13020104	CAPITAL GRANTS FROM LGAs	0.00	667,012,000.00	667,012,000.00	456,234,897.43	667,250,000.00	0.00	0.00
130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**102,844,000.00**	**0.00**	**0.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	102,844,000.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***21,000,000,000.00***	***28,800,000,000.00***	***23,680,000,000.00***	***24,294,039,401.91***	***3,170,391,000.00***	***0.00***	***0.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**21,000,000,000.00**	**28,800,000,000.00**	**23,680,000,000.00**	**24,294,039,401.91**	**3,170,391,000.00**	**0.00**	**0.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**21,000,000,000.00**	**28,800,000,000.00**	**23,680,000,000.00**	**24,294,039,401.91**	**3,170,391,000.00**	**0.00**	**0.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	21,000,000,000.00	28,800,000,000.00	23,680,000,000.00	24,294,039,401.91	3,170,391,000.00	0.00	0.00

053900100100	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIA**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
1	***REVENUE***	***135,000.00***	***3,950,000.00***	***3,950,000.00***	***287,000.00***	***2,550,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***135,000.00***	***3,950,000.00***	***3,950,000.00***	***287,000.00***	***2,550,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**135,000.00**	**3,950,000.00**	**3,950,000.00**	**287,000.00**	**2,550,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**135,000.00**	**1,550,000.00**	**1,550,000.00**	**287,000.00**	**1,550,000.00**	**0.00**	**0.00**
12020434	Registration Fees for Social Clubs	20,000.00	1,050,000.00	1,050,000.00	0.00	1,000,000.00	0.00	0.00
12020435	Registration Fees for Cooperative Societies	115,000.00	500,000.00	500,000.00	287,000.00	550,000.00	0.00	0.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**2,400,000.00**	**2,400,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	2,400,000.00	2,400,000.00	0.00	1,000,000.00	0.00	0.00

011100100100	GOVERNMENT HOUSE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*306,623,733.24*	*5,400,000,000.00*	*5,400,000,000.00*	*1,633,083,307.86*	*7,446,884,000.00*	*0.00*	*0.00*
13100123000100 - Reform of Government and Gov	Purchase of 8No of Toyota Hilux For Security operat	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	400,000,000.00	400,000,000.00	280,000,000.00	800,000,000.00	0.00	0.00
13100124000100 - Reform of Government and Gov	Purchase of 60No. Sets Of Tables, 40 No of Visitors	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	400,000,000.00	400,000,000.00	74,357,000.00	900,000,000.00	0.00	0.00
13100123000200 - Reform of Government and Gov	Purchase of 30 No. Sets Of Desktop Computers For	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,250,000.00	5,250,000.00	0.00	20,000,000.00	0.00	0.00
13100123000300 - Reform of Government and Gov	Purchase of 3 No. of Sharp MX360 computer printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	3,200,000.00	3,200,000.00	750,000.00	10,000,000.00	0.00	0.00
13100124000200 - Reform of Government and Gov	Purchase of 10 No of Hp Laser jet M477 Coloured P	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
13100123000400 - Reform of Government and Gov	Purchase of 5 No of Shreeding Machine Pieces For (	23010117 - PURCHASE OF SHREDDING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	1,050,000.00	1,050,000.00	0.00	0.00	0.00	0.00
13100124000300 - Reform of Government and Gov	Purchase of 18 No of Units Of 500Kva Generators ir	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	2,000,000,000.00	2,000,000,000.00	378,933,593.60	1,000,000,000.00	0.00	0.00
13100123000500 - Reform of Government and Gov	Purchase of 1500 No. Units of Fire Fighting Equipm	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
13100123000600 - Reform of Government and Gov	Purchase of 150 No of Communication Gadgets, Cc	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	306,623,733.24	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00	0.00
13100123000700 - Reform of Government and Gov	Construction of Additional 60 No of Office Blocks in	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	900,000,000.00	900,000,000.00	739,382,606.72	1,800,000,000.00	0.00	0.00
13100123000800 - Reform of Government and Gov	Construction of 100No of Bedroom Apartment Witl	23020102 - CONSTRUCTION / PROVISION OF RESI	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
13100123000900 - Reform of Government and Gov	Construction of 20 No of Additional Solar Power/In	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	0.00
13100123001000 - Reform of Government and Gov	Construction of 60 No of additional Quarters For Gu	23020104 - CONSTRUCTION / PROVISION OF HOUS	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	100,000,000.00	0.00	0.00
13100123001100 - Reform of Government and Gov	Completion of 2 No of Government House Staff Clin	23020106 - CONSTRUCTION / PROVISION OF HOSP	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
13100124000400 - Reform of Government and Gov	Construction of Guest house within The Governmer	23020118 - CONSTRUCTION / PROVISION OF INFR	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	30,500,000.00	30,500,000.00	0.00	1,000,000,000.00	0.00	0.00
13100124000500 - Reform of Government and Gov	Rehabilitation of 20 No of Existing Office Buildings v	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	159,660,107.54	791,884,000.00	0.00	0.00
13100123001200 - Reform of Government and Gov	Planting of 70 No of Trees at the Premises Of Gover	23040101 - TREE PLANTING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124000600 - Reform of Government and Gov	Celebrations of Eid Maulud, Eid El-fir and Children C	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Purchase Of Khitchen Equipment within the Govern	23010120 - PURCHASE OFCANTEEN / KITCHEN EQU	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
13100125000200 - Reform of Government and Gov	Purchase of feeding for various Sheep And Goat wit	23010147 - PURCHASE OF LIVESTOCK ASSETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	150,000,000.00	0.00	0.00

011100100200	DEPUTY GOVERNOR'S OFFICE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*111,000,000.00*	*111,000,000.00*	*0.00*	*111,000,000.00*	*0.00*	*0.00*
13100124009800 - Reform of Government and Gov	Purchase Of 150Nos. of Executive tables and 50Nos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
13100124009900 - Reform of Government and Gov	Purchase Of 15Nos. of Hp Desktops And 10Nos. of H	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124010000 - Reform of Government and Gov	Purchase Of 10Nos. of Hp Laser Jet Computer Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
13100124010100 - Reform of Government and Gov	Purchase Of 1Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124010200 - Reform of Government and Gov	Purchase Of 5Nos. of closed-circuit televisin for Dep	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*3,600,000,000.00*	*670,000.00*	*5,500,000,000.00*	*88,680,232.75*	*239,000,000.00*	*0.00*	*0.00*
13100126000100 - Reform of Government and Gov	Procurement of 2 No of Toyota Hilux for SEMA	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	1,000,000,000.00	670,000.00	670,000.00	0.00	110,000,000.00	0.00	0.00
13100126000200 - Reform of Government and Gov	Procurement of 2 No of Toyota Hummer Buses and	23010108 - PURCHASE OF BUSES	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	2,600,000,000.00	0.00	5,000,000,000.00	88,680,232.75	100,000,000.00	0.00	0.00
13100122002100 - Reform of Government and Gov	Procurement of 30kva Solar energy set's for SEMA	23010119 - PURCHASE OF POWER GENERATING SE	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	499,330,000.00	0.00	29,000,000.00	0.00	0.00

011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*91,000,000.00*	*91,000,000.00*	*48,000,000.00*	*138,000,000.00*	*0.00*	*0.00*
13100124006700 - Reform of Government and Gov	Purchase Of 1No. Of Toyota Hilux for Bureau of Pub	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	70,000,000.00	70,000,000.00	48,000,000.00	90,000,000.00	0.00	0.00
13100123005300 - Reform of Government and Gov	Purchase Of 2No. Of Hp photocopy machine for Bur	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
13100123005500 - Reform of Government and Gov	Software Acquisition For Expansion Of E-Procureme	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	40,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Purchase Of 5 Hp Desktop Computers And 3 Hp Lap	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00

016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*548,747,588.96*	*5,688,350,000.00*	*5,838,350,000.00*	*1,576,786,892.42*	*4,973,067,000.00*	*0.00*	*0.00*
13100124011300 - Reform of Government and Gov	Purchase Of Ten (10) Station Wagon Vw Golf for OF	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	29,908,000.00	100,000,000.00	100,000,000.00	0.00	105,000,000.00	0.00	0.00
13100124011400 - Reform of Government and Gov	Continuation Of Complete Furnishing Of Offices Wi	23010112 - PURCHASE OF OFFICE FURNITURE AND	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,000,000,000.00	1,200,000.00	1,050,000,000.00	0.00	0.00
13100124011500 - Reform of Government and Gov	Purchase Of Computers- Five (5) HP Pavillion core i	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,150,000.00	3,150,000.00	0.00	3,309,000.00	0.00	0.00
13100124011600 - Reform of Government and Gov	Purchase Of Three (3) 3-In-1 HP RS900 Colored Prin	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	2,940,000.00	2,940,000.00	0.00	3,387,000.00	0.00	0.00
13100124011700 - Reform of Government and Gov	Purchase Of Sharp mx506 Photocopying Machines I	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	4,410,000.00	4,410,000.00	0.00	4,630,000.00	0.00	0.00
13100124011900 - Reform of Government and Gov	Completion Of Construction of Newly International	23020101 - CONSTRUCTION / PROVISION OF OFFI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	503,132,088.96	4,000,000,000.00	4,000,000,000.00	1,555,821,779.92	3,200,000,000.00	0.00	0.00
13100124012000 - Reform of Government and Gov	Completion Of Rehabilitation / Repairs Office Buildi	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	15,707,500.00	410,000,000.00	410,000,000.00	19,765,112.50	430,500,000.00	0.00	0.00
13100124012100 - Reform of Government and Gov	Continuation Of Tree Planting-Landscaping Musa U	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	579,000.00	579,000.00	0.00	607,000.00	0.00	0.00
13100124012200 - Reform of Government and Gov	Monitoring And Evaluation is been carried out to as	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	300,000,000.00	0.00	157,500,000.00	0.00	0.00
13100124012300 - Reform of Government and Gov	Independence Day Celebration, Celebration of Mali	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	17,271,000.00	17,271,000.00	0.00	18,134,000.00	0.00	0.00

016100500100	BORNO STATE URBAN PLANNING & DEVELOPMEN										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*391,500,000.00*	*391,500,000.00*	*170,645,000.00*	*359,500,000.00*	*0.00*	*0.00*
06100124001100 - Housing and Urban Developmer	Purchase Of 4Nos. of Hp Laptops For Borno State U	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100123000600 - Housing and Urban Developmer	Purchase Of 1Nos. of Hp printer ,one M477 colored	23010114 - PURCHASE OF COMPUTER PRINTERS	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
06100123000700 - Housing and Urban Developmer	Purchase Of 1Nos. of Mikano 250KVA Power Gener	23010119 - PURCHASE OF POWER GENERATING SE	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	0.00
06100123000800 - Housing and Urban Developmer	Purchases Of 7Nos. of Tripod For Borno State Urbar	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	9,000,000.00	9,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124001200 - Housing and Urban Developmer	Purchase Of 15Nos. of komatsu WA420-3 2006 For	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	0.00
06100124001300 - Housing and Urban Developmer	Construction / Interlocking Of Mala Ali Liberty Stree	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	50,000,000.00	50,000,000.00	7,285,000.00	0.00	0.00	0.00
06100124001400 - Housing and Urban Developmer	Construction Of Conduit Drainages In Some Flood P	23020116 - CONSTRUCTION / PROVISION OF WATI	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	100,000,000.00	100,000,000.00	30,905,000.00	10,000,000.00	0.00	0.00
06100124001600 - Housing and Urban Developmer	Provision Of Electro fusion welding services For Bor	23020118 - CONSTRUCTION / PROVISION OF INFR	70661 - HOUSING AND COMMUNITY AMENITIES N	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	100,000,000.00	10,000,000.00	0.00	0.00
06100123000900 - Housing and Urban Developmer	Monitoring to all naming street within mmc and jer	23050103 - MONITORING AND EVALUATION	70661 - HOUSING AND COMMUNITY AMENITIES N	20842800 - State wide	0.00	70,000,000.00	70,000,000.00	32,455,000.00	300,000,000.00	0.00	0.00

016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BO										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*2,092,641,083.74*	*3,585,500,000.00*	*3,585,500,000.00*	*3,108,404,073.59*	*3,366,885,000.00*	*0.00*	*0.00*
06100121000400 - Housing and Urban Developmer	Acquisition Of Land Within Maiduguri Metropolitan	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	1,778,641,083.74	2,400,000,000.00	2,400,000,000.00	2,400,000,000.00	2,197,885,000.00	0.00	0.00
06100122000100 - Housing and Urban Developmer	Purchase Of 15 Hp Laptops And 8 Mark Book Office	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
06100122000200 - Housing and Urban Developmer	Purchase Of 5 M600 Hp Printers For Office Use for /	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	1,940,000.00	4,000,000.00	0.00	0.00
06100122000300 - Housing and Urban Developmer	Purchase Of 1 Mx600D Photocopy Machines for Ag	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	5,000,000.00	0.00	0.00
06100122000400 - Housing and Urban Developmer	Purchases Of (5) Surveying Tripods.5 Story Poles.15	23010128 - PURCHASE OF SECURITY EQUIPMENT	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	0.00	0.00
06100123001100 - Housing and Urban Developmer	Provision Of Multi-purpose Hall withIn BOGIS	23020118 - CONSTRUCTION / PROVISION OF INFR	70611 - HOUSING DEVELOPMENT	20821300 - JERE	164,000,000.00	500,000,000.00	500,000,000.00	488,936,339.54	1,000,000,000.00	0.00	0.00
06100124001700 - Housing and Urban Developmer	Construction Of Boundary Pillars/ Right Of Ways In	23020122 - CONSTRUCTION OF BOUNDARY PILLAR	70451 - ROAD TRANSPORT	20842800 - State wide	50,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
06100124001800 - Housing and Urban Developmer	Construction Of Markets in Bulumkutum area in MI	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20842800 - State wide	100,000,000.00	500,000,000.00	500,000,000.00	212,772,734.05	0.00	0.00	0.00
06100123001200 - Housing and Urban Developmer	Acquisition Of Relevant Survying Software for Agen	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	4,755,000.00	0.00	0.00	0.00

016100700100	BORNO STATE AGENCY FOR THE COORDINATION (										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*5,975,000.00*	*193,000,000.00*	*393,000,000.00*	*103,440,500.00*	*639,139,000.00*	*0.00*	*0.00*
13100123003700 - Reform of Government and Gov	Purchase Of 1Nos. of Toyota Corolla for Agency for	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	14,000,000.00	14,000,000.00	7,500,000.00	20,000,000.00	0.00	0.00
13100122001500 - Reform of Government and Gov	Purchase Of 15Nos. of Executive Tables And 10Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	7,000,000.00	6,946,400.00	19,139,000.00	0.00	0.00
13100124003400 - Reform of Government and Gov	Purchase Of 10Nos. of Hp Desktops And 2Nos. of Hp	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	2,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
13100124003500 - Reform of Government and Gov	Purchase Of 2Nos. of Hp Laser Jet Computer Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	799,000.00	2,000,000.00	0.00	0.00
13100124003600 - Reform of Government and Gov	Purchase Of 2Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	1,741,000.00	2,000,000.00	0.00	0.00
13100123003800 - Reform of Government and Gov	Purchase Of 250 Kva Mikano for Agency for sustain	23010119 - PURCHASE OF POWER GENERATING SE	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	12,000,000.00	12,000,000.00	2,289,200.00	10,000,000.00	0.00	0.00
13100121000400 - Reform of Government and Gov	Research on upgrading the development plan and u	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	3,975,000.00	5,000,000.00	5,000,000.00	1,070,000.00	5,000,000.00	0.00	0.00
13100122001600 - Reform of Government and Gov	Acquisition of Computer Software for upgrading the	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	767,000.00	2,000,000.00	0.00	0.00
13100121000500 - Reform of Government and Gov	Monitoring on execution and implementation on pr	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	140,000,000.00	125,211,000.00	58,669,650.00	175,000,000.00	0.00	0.00
13100121000600 - Reform of Government and Gov	Celebrations of Eid fitr, Eid kabir, Christmas and Eas	23050104 - ANNIVERSARIES/CELEBRATIONS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	15,789,000.00	15,788,250.00	1,000,000.00	0.00	0.00
13100124003700 - Reform of Government and Gov	Training of 20Nos. of accounting staff for upgrading	23050130 - HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	100,000,000.00	0.00	0.00

13100126000300 - Reform of Government and Gov	Construction of Additional 10 No of Office Blocks in	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	200,000,000.00	7,870,000.00	300,000,000.00	0.00	0.00

016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOA										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*21,365,000.00*	*70,000,000.00*	*70,000,000.00*	*0.00*	*100,000,000.00*	*0.00*	*0.00*
08100124000100 - Youth - General	Purchase Of 3 Golf Car For Borno State Guidance ar	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	3,890,000.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
08100123000100 - Youth - General	Procurement Of 15Nos. Of Executive Swivel Chairs,	23010112 - PURCHASE OF OFFICE FURNITURE AND	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	57,000,000.00	0.00	0.00
08100123000200 - Youth - General	Purchase Of 5- HP Laptops Computers & 10- HP Des	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
08100123000300 - Youth - General	Purchase Of 5Nos. Of HP m1132 Computer Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	2,975,000.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
08100123000400 - Youth - General	Purchase Of 3Nos. Of Sharp Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	14,500,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
08100124000200 - Youth - General	Purchase Of 5 unit of 250 Kva Mikano Power Gener	23010119 - PURCHASE OF POWER GENERATING SE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

016103500100	BORNO STATE PENSIONS DEPARTMENT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*20,000,000.00*	*20,000,000.00*	*0.00*	*33,884,000.00*	*0.00*	*0.00*
13100122001800 - Reform of Government and Gov	Purchase Of Ten(10) Hp Computers for Borno State	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	5,460,000.00	0.00	0.00
13100123003900 - Reform of Government and Gov	Purchase Of Three (3) Computers Printer for Borno	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,162,000.00	0.00	0.00
13100124005300 - Reform of Government and Gov	Purchase Of One (1) Photocopy Machine for Borno	23010115 - PURCHASE OF PHOTOCOPYING MACHI	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,040,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Purchase of 1No of Volkswagen Golf Motor for Borr	23010105 - PURCHASE OF MOTOR VEHICLES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	12,000,000.00	12,000,000.00	0.00	9,713,000.00	0.00	0.00
13100125000200 - Reform of Government and Gov	Purchase of 2Nos. of Executive Tables And 2Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,575,000.00	0.00	0.00
13100125000300 - Reform of Government and Gov	Purchase of 2No of Shreeding Machine Pieces for B	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	0.00
02100126000100 - Societal Re-orientation - Genera	Purchase Of 5 unit of 250 Kva Mikano Power Gener	23010119 - PURCHASE OF POWER GENERATING SE	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	13,884,000.00	0.00	0.00

016103700100	BORNO STATE HAJJ COMMISSION										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*250,000,000.00*	*2,885,000,000.00*	*1,642,050,000.00*	*546,830,000.00*	*0.00*	*0.00*
02100122000300 - Societal Re-orientation - Genera	Purchase Of 1 No OF Toyota Corolla 2016 for Execu	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	27,000,000.00	27,000,000.00	0.00	225,000,000.00	0.00	0.00
02100122000400 - Societal Re-orientation - Genera	Purchase Of 18 seater Toyota Hiace Bus 2022 mode	23010108 - PURCHASE OF BUSES	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	90,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00	0.00
02100124000800 - Societal Re-orientation - Genera	Purchase Of Five(5) Hp 200 G4 Dual Core Laptops, F	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	9,155,000.00	9,155,000.00	0.00	14,350,000.00	0.00	0.00
02100123000100 - Societal Re-orientation - Genera	Purchase Of 3Hp color Laserjet Pro ,FP 283fdw & W	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	4,600,000.00	0.00	0.00
02100123000200 - Societal Re-orientation - Genera	Purchase Of Three (3) Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	2,880,000.00	2,880,000.00	0.00	2,880,000.00	0.00	0.00
02100123000300 - Societal Re-orientation - Genera	Purchase Of 2Nos. of Executive Tables And 2Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	2,965,000.00	2,965,000.00	0.00	0.00	0.00	0.00
02100124000900 - Societal Re-orientation - Genera	Installation and upgrade Of 36 solar panel,18 tabul	23010119 - PURCHASE OF POWER GENERATING SE	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00
02100123000400 - Societal Re-orientation - Genera	Provision of underground and overhead water reser	23020118 - CONSTRUCTION / PROVISION OF INFRA	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	2,640,000,000.00	1,635,000,000.00	200,000,000.00	0.00	0.00
02100123000500 - Societal Re-orientation - Genera	Rehabilitation Of Existing Intending Pilgrims Intern	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
02100123000600 - Societal Re-orientation - Genera	Rehabilitation / Repairs Of Main Office Buildings Ha	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	7,050,000.00	10,000,000.00	0.00	0.00
02100125000100 - Societal Re-orientation - Genera	Purchase of other equipment for pilgrims in Nigeria	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00

016110100100	BORNO STATE SECURITY TRUST FUND (STF)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*599,874,939.35*	*1,900,000,000.00*	*62,234,023,000.00*	*49,315,206,918.00*	*15,620,000,000.00*	*0.00*	*0.00*
13100124005400 - Reform of Government and Gov	Purchase of 1 Toyota Haice for Security Trust Fund.	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00
13100123004000 - Reform of Government and Gov	Purchase Of 5Nos. of Hp 8Gb Ram Laptops & 3Nos.	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
13100123004100 - Reform of Government and Gov	Purchase Of 5Nos. of Black White Laser Jet Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124005500 - Reform of Government and Gov	Purchase Of 2Nos. of Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	599,874,939.35	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
13100124005600 - Reform of Government and Gov	Purchase Of Power generator 110kva maikano and	23010119 - PURCHASE OF POWER GENERATING SE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	23,000,000.00	23,000,000.00	0.00	23,000,000.00	0.00	0.00
13100124005700 - Reform of Government and Gov	Purchase Of 1500Nos. of Communication Gadgets f	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	1,780,000,000.00	62,114,023,000.00	49,315,206,918.00	2,000,000,000.00	0.00	0.00
13100126000400 - Reform of Government and Gov	Purchase Of 1000Nos. of Cctv Cameras for Security	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	5,000,000.00	0.00	2,000,000,000.00	0.00	0.00
13100126000500 - Reform of Government and Gov	Purchase Of 1500Nos. of Bullet Proof Jackets for Se	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	20,000,000.00	0.00	2,000,000,000.00	0.00	0.00
13100126000600 - Reform of Government and Gov	Purchase Of 1500Nos. of Security Kits To Operative	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	0.00
13100126000700 - Reform of Government and Gov	Purchase Of 1500Nos. of Adjustable Oxford belt for	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00	0.00
13100126000800 - Reform of Government and Gov	Purchase Of 1500Nos. of Communication Gadgets,	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00	0.00
13100126000900 - Reform of Government and Gov	Purchase Of 1500Nos. of Smart Outdoor lock Alarm	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00	0.00
13100124005800 - Reform of Government and Gov	Construction Of Ict Centre At The New Site for Secu	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70461 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Purchase Of 15Nos. of Executive Tables And 10Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0.00	0.00

016100800100	BORNO STATE DEPARTMENT OF MONITORING & E										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*464,000,000.00*	*464,000,000.00*	*310,302,760.62*	*317,854,000.00*	*0.00*	*0.00*
13100122000500 - Reform of Government and Gov	Executive Swivel Chairs, Executive Tables, One (100	23010112 - PURCHASE OF OFFICE FURNITURE AND	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	6,150,000.00	38,854,000.00	0.00	0.00
13100122000600 - Reform of Government and Gov	Purchase Of HP Computer Printers-Four (4) M1132,	23010114 - PURCHASE OF COMPUTER PRINTERS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00
13100123001300 - Reform of Government and Gov	Purchase Of Two (2) Nos Sharp Digital Copier Photo	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00
13100124002300 - Reform of Government and Gov	Construction Of Ict Infrastructures-Servers And Soft	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	15,000,000.00	15,000,000.00	4,100,000.00	10,000,000.00	0.00	0.00
13100123001400 - Reform of Government and Gov	Monitoring And Evaluation-General Hospital Benish	23050103 - MONITORING AND EVALUATION	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20811400 - KAGA	0.00	120,000,000.00	120,000,000.00	46,802,760.62	130,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Construction of Modern Office Complex in the Mus	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	250,000,000.00	250,000,000.00	250,000,000.00	100,000,000.00	0.00	0.00
13100125000200 - Reform of Government and Gov	Rehabilitation of office headquarter for Monitoring	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	250,000.00	30,000,000.00	0.00	0.00

016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*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*	*0.00*	*0.00*
13100124003800 - Reform of Government and Gov	Executive Swivel Chairs, Executive Tables, One (100	23010112 - PURCHASE OF OFFICE FURNITURE AND	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	4,331,000.00	120,000,000.00	120,000,000.00	23,000,000.00	120,000,000.00	0.00	0.00
13100124003900 - Reform of Government and Gov	Purchase Of Computer Printers-Four (4) HP Laptop	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	3,440,000.00	3,440,000.00	0.00	3,000,000.00	0.00	0.00
13100124004000 - Reform of Government and Gov	Purchase Of Two (2) Nos Sharp Digital Copier Photo	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	1,130,000.00	1,130,000.00	0.00	1,130,000.00	0.00	0.00
13100124004100 - Reform of Government and Gov	Construction Of Zonal/Office For Nafdac At N0.2 Bi	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	1,397,874,368.48	700,000,000.00	700,000,000.00	403,495,147.12	700,000,000.00	0.00	0.00
13100124004200 - Reform of Government and Gov	Buildings Of Staff Quaters For Primary Health Care	23020102 - CONSTRUCTION / PROVISION OF RESI	70611 - HOUSING DEVELOPMENT	20821300 - JERE	45,049,350.00	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00	0.00
13100124004300 - Reform of Government and Gov	Construction Of Additional Wards General Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSP	70731 - GENERAL HOSPITAL SERVICES	20811400 - KAGA	375,000.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00
13100124004400 - Reform of Government and Gov	Construction Of Infrastructures for Special duties m	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	2,289,316,000.00	7,289,316,000.00	1,597,913,442.00	2,995,000,000.00	0.00	0.00
13100126001000 - Reform of Government and Gov	Construction Of Additional Infrastructures for Speci	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	50,400,000.00	50,400,000.00	0.00	2,995,000,000.00	0.00	0.00
13100124004500 - Reform of Government and Gov	Construction Of Ict Infrastructures-Servers And Soft	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00	0.00
13100124004600 - Reform of Government and Gov	Upgrading of Boreholes and Rehabilitation of 10 de	23030104 - REHABILITATION / REPAIRS - WATER SU	70631 - WATER SUPPLY	20842800 - State wide	61,785,000.00	168,000,000.00	168,000,000.00	93,040,000.00	50,000,000.00	0.00	0.00
13100124004700 - Reform of Government and Gov	Repairs of health centers across the state.	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	218,930,745.53	55,000,000.00	55,000,000.00	0.00	170,000,000.00	0.00	0.00
13100124004800 - Reform of Government and Gov	Rehabilited public schools across the state.	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	84,209,830.02	22,000,000.00	22,000,000.00	0.00	55,000,000.00	0.00	0.00
13100124004900 - Reform of Government and Gov	Rehabilited office Building within mmc lgas.	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	685,376,960.50	912,000,000.00	912,000,000.00	584,770,130.37	22,000,000.00	0.00	0.00
13100124005000 - Reform of Government and Gov	Rehabilited various estate across the state.	23030128 - REHABILITATION/REPAIRS OF INFRAST	70621 - COMMUNITY DEVELOPMENT	20811400 - KAGA	0.00	100,000,000.00	100,000,000.00	0.00	1,200,000,000.00	0.00	0.00
13100124005100 - Reform of Government and Gov	Monitoring And Evaluation-General Hospital Benish	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20811400 - KAGA	0.00	0.00	0.00	0.00	60,000,000.00	0.00	0.00
13100126001100 - Reform of Government and Gov	rehabilitation of Markets in Bama LGA.	23030124 - REHABILITATION/REPAIRS- MARKETS/H	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20811400 - KAGA	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00

016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AN										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*289,799,357.50*	*19,000,000.00*	*819,000,000.00*	*330,000.00*	*2,877,500,000.00*	*0.00*	*0.00*
13100124000700 - Reform of Government and Gov	Purchase Of 15 Nos Desktop Computers and 10 Nos	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	56,500,000.00	0.00	0.00
13100122000100 - Reform of Government and Gov	Rehabilitation Of Boundaries across the state in the	23030122 - REHABILITATION/REPAIRS OF BOUNDA	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	6,250,000.00	0.00	0.00
13100122000200 - Reform of Government and Gov	Research And Development is carried out to improv	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	6,250,000.00	0.00	0.00
13100123001300 - Reform of Government and Gov	Monitoring And Evaluation is been carried out to as	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	289,799,357.50	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	0.00
13100126001200 - Reform of Government and Gov	Purchase Of 30Nos. of Hp Laser Jet Computer Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	800,000,000.00	330,000.00	25,000,000.00	0.00	0.00
13100126001300 - Reform of Government and Gov	Purchase Of 30Nos. of Sharp Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
13100126001400 - Reform of Government and Gov	Purchase Of 2 Shredding Machines For The inter	23010117 - PURCHASE OF SHREDDING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
13100126001500 - Reform of Government and Gov	Purchase Of 3 Hp Scanners For the Ministry	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
13100126001600 - Reform of Government and Gov	Construction Of Ict Infrastructures-Servers And Soft	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	163,000,000.00	0.00	0.00
13100126001700 - Reform of Government and Gov	Purchase Of 3Nos. of 2022 Toyota Hilux to the Mini	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
13100126001800 - Reform of Government and Gov	Purchase Of 8Nos. of Executive Tables And 16Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
13100126001900 - Reform of Government and Gov	Purchase Of Power generator 110kva maikano and	23010119 - PURCHASE OF POWER GENERATING SE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	255,000,000.00	0.00	0.00

13100126002000 - Reform of Government and Gov	Construction of Modern Office Complex in the Mus	23020101 - CONSTRUCTION / PROVISION OF OFFI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
13100126002100 - Reform of Government and Gov	Provision of health centers across the state.	23020106 - CONSTRUCTION / PROVISION OF HOSP	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
13100126002200 - Reform of Government and Gov	Repairs of health centers across the state.	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	505,000,000.00	0.00	0.00
13100126002300 - Reform of Government and Gov	Rehabilitation and Repairs of Office Building for Mir	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	400,000,000.00	0.00	0.00

016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPM									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*563,000,000.00*	*563,000,000.00*	*0.00*	*100,640,000.00*	*0.00*	*0.00*
06100124002500 - Housing and Urban Developmer	Purchase Of 5Nos. of Toyota Hilux for Borno Comm	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00
06100124002600 - Housing and Urban Developmer	Purchase Of 8Nos. of Executive Tables And 5Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
06100124002700 - Housing and Urban Developmer	Purchase Of 10Nos. of Hp Desktops And 5Nos. of Hp	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
06100124002800 - Housing and Urban Developmer	Purchase Of 3Nos. of Hp Laser Jet Computer Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
06100124002900 - Housing and Urban Developmer	Purchase Of 3Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
06100123001500 - Housing and Urban Developmer	Provision of health center within mmc & jere lgas.	23020106 - CONSTRUCTION / PROVISION OF HOSP	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	0.00	40,000,000.00	0.00	0.00
06100124003100 - Housing and Urban Developmer	Construction of mega schools within mmc & jere lg	23020107 - CONSTRUCTION / PROVISION OF PUBL	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
06100124003200 - Housing and Urban Developmer	Provision of 10Nos of boreholes within mmc & jere	23030104 - REHABILITATION / REPAIRS - WATER FA	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	0.00	0.00
06100124003300 - Housing and Urban Developmer	Research And Development in determining whether	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
06100124003400 - Housing and Urban Developmer	Acquisition of accounting software for Borno Comm	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00
06100124003500 - Housing and Urban Developmer	Monitoring on completion of projects across comm	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00
06100124003600 - Housing and Urban Developmer	Celebrating on festival across communities in the st	23050104 - ANNIVERSARIES/CELEBRATIONS	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00
06100124003700 - Housing and Urban Developmer	Training 10Nos. of staff from local communities to /	23050130 - HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00

011200300100	BORNO STATE HOUSE ASSEMBLY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*176,347,000.00*	*3,630,000,000.00*	*2,630,000,000.00*	*0.00*	*5,841,946,000.00*	*0.00*	*0.00*
13100123004300 - Reform of Government and Gov	Purchase of 406 Utility Car for Principal Officers & D	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00
13100123004400 - Reform of Government and Gov	Purchase Of Large Conference Table, 15 Executive T	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
13100123004500 - Reform of Government and Gov	Purchase Of 5 Hp Desktops Computers And 3 Hp La	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	65,000,000.00	0.00	0.00
13100123004600 - Reform of Government and Gov	Purchase Of Three (3) 15okva Generator Set.	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	200,000,000.00	0.00	0.00
13100123004700 - Reform of Government and Gov	Purchase Of Two (2) Sharp Color Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
13100123004800 - Reform of Government and Gov	Purchase Of 5 Manual Typewriters	23010116 - PURCHASE OF TYPEWRITERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	176,347,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
13100123004900 - Reform of Government and Gov	Purchase Of Two (4) Hp Top Loading Scanners	23010118 - PURCHASE OF SCANNERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124006000 - Reform of Government and Gov	Construction Of New Main Assembly Complex	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	1,500,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00	0.00
13100124006200 - Reform of Government and Gov	Rehabilitation / Repairs Of Assembly Guest House i	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
13100124006300 - Reform of Government and Gov	Provision of Electricity Jumper Fiitings Within The A	23020125 - CONSTRUCTION OF POWER GENERATI	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	400,000,000.00	0.00	0.00
13100120000100 - Reform of Government and Gov	Research, discussions, public hearing and related ac	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00
13100122001900 - Reform of Government and Gov	Monitoring And Evaluation- For Oversight Function	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	200,000,000.00	200,000,000.00	0.00	341,946,000.00	0.00	0.00
13100122002000 - Reform of Government and Gov	Anniversaries/Celebrations-Independence Day And	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Acquisition Of Land Within Maiduguri Metropolitan	23010101 - PURCHASE / ACQUISITION OF LAND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00

011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COM									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*14,980,000.00*	*94,235,000.00*	*94,235,000.00*	*0.00*	*77,659,000.00*	*0.00*	*0.00*
13100124006400 - Reform of Government and Gov	Purchase Of Five (5) Puegeot 406, 2015 Model For '	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	90,000,000.00	90,000,000.00	0.00	62,284,000.00	0.00	0.00
13100124006500 - Reform of Government and Gov	Purchase Of Elepak 5Kva Petrol Engine Power Gen.	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	7,125,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Purchase Of 2Hp Desktops Computers And 1 Hp Las	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	14,980,000.00	1,185,000.00	1,185,000.00	0.00	5,750,000.00	0.00	0.00
13100125000200 - Reform of Government and Gov	Purchase Of Three (3) Laser Jet Hp Printers for the (	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	550,000.00	550,000.00	0.00	2,500,000.00	0.00	0.00

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECU									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*1,455,450,235.70*	*3,605,000,000.00*	*2,845,000,000.00*	*374,304,540.82*	*2,400,620,000.00*	*0.00*	*0.00*
13100124000800 - Reform of Government and Gov	Procurement of 20Nos of Golf for internal security	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	11,658,700.00	1,000,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00	0.00
13100124000900 - Reform of Government and Gov	Purchase Of 3Nos. of Toyota Vans For Govt Printing	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
13100122000300 - Reform of Government and Gov	Procurement of 30 No of Executive Tables and 10 N	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	9,445,000.00	30,000,000.00	30,000,000.00	7,824,000.00	20,000,000.00	0.00	0.00
13100123001600 - Reform of Government and Gov	Procurement of 10Nos of desktop for internal secur	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	84,422,530.70	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
13100122000400 - Reform of Government and Gov	Purchase Of 3Nos. of Hp MX260 Printers n the Mini	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	4,500,000.00	1,000,000.00	1,000,000.00	0.00	820,000.00	0.00	0.00
13100122000500 - Reform of Government and Gov	Procurement of 5Nos of Sharp photocopy machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	0.00
13100123001700 - Reform of Government and Gov	Procurement of 1Nos of Hp scanners for internal se	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	957,616,822.50	500,000.00	500,000.00	0.00	300,000.00	0.00	0.00
13100121000100 - Reform of Government and Gov	Purchase Of 100Nos of Fire extingusher for fire serv	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
13100124001100 - Reform of Government and Gov	Purchase Of Kord 64, Gto and Hot Large Binding in I	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	19,005,371.25	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	0.00
13100124001200 - Reform of Government and Gov	Purchase Of 1000 Mini Radios For Listener Group Ir	23010130 - PURCHASE OF RECREATIONAL FACILITI	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	2,988,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
13100122000700 - Reform of Government and Gov	Construction Of 6 No. of New Fire Station Within M	23020101 - CONSTRUCTION / PROVISION OF OFFI	70321 - FIRE PROTECTION SERVICES	20822100 - MAIDUGURI METRO	224,824,650.00	500,000,000.00	500,000,000.00	79,271,960.00	90,000,000.00	0.00	0.00
13100122000800 - Reform of Government and Gov	Construction of basic physical and organizational stu	23020118 - CONSTRUCTION / PROVISION OF INFRA	70321 - FIRE PROTECTION SERVICES	20822100 - MAIDUGURI METRO	0.00	1,348,940,000.00	348,940,000.00	0.00	1,000,000,000.00	0.00	0.00
13100124001300 - Reform of Government and Gov	Construction Of Radios In Rural Areas in the Ministr	23020119 - CONSTRUCTION / PROVISION OF RECR	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	0.00	560,000.00	560,000.00	0.00	1,000,000.00	0.00	0.00
13100124001400 - Reform of Government and Gov	Rehabilitation of 8 No of Fire Fighting Stations in M	23030109 - REHABILITATION / REPAIRS - FIRE FIGH	70321 - FIRE PROTECTION SERVICES	20822100 - MAIDUGURI METRO	450,000.00	150,000,000.00	150,000,000.00	7,021,000.00	75,000,000.00	0.00	0.00
13100124001500 - Reform of Government and Gov	Rehabilitation Of Arts Council Office at MMC LGA.	23030121 - REHABILITATION / REPAIRS OF OFFICE	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	91,910,161.25	20,000,000.00	20,000,000.00	200,143.50	20,000,000.00	0.00	0.00
13100121000200 - Reform of Government and Gov	Provision of 100 No of cctv software across the stat	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124001600 - Reform of Government and Gov	Support During Eid-Fitr and Christmas Celebrations	23050104 - ANNIVERSARIES/CELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	15,000,000.00	200,000,000.00	200,000,000.00	48,545,829.00	200,000,000.00	0.00	0.00
13100124001800 - Reform of Government and Gov	Capacity building of staff of the internal security dir	23050130 - HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	135,000,000.00	900,000.00	20,000,000.00	0.00	0.00
13100126002400 - Reform of Government and Gov	Purchase Of 2 Buses For Information	23010108 - PURCHASE OF BUSES	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	33,629,000.00	0.00	135,000,000.00	230,541,608.32	200,000,000.00	0.00	0.00

012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*8,484,500.00*	*4,400,000,000.00*	*3,400,000,000.00*	*0.00*	*4,400,000,000.00*	*0.00*	*0.00*
11100123000100 - Information Communication an	Digitalization Package Of Brtv Sti E1, E2, E3, H3, H4,	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	4,000,000,000.00	3,000,000,000.00	0.00	4,000,000,000.00	0.00	0.00
11100125000100 - Information Communication an	Purchase Of 5No. 36 Seater TOYOTA Bus for perfon	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	8,484,500.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00
11100125000200 - Information Communication an	Purchase Of 15 Office Tables And 10 Chairs, Air con	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00

012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*5,450,000.00*	*322,100,000.00*	*322,100,000.00*	*0.00*	*305,000,000.00*	*0.00*	*0.00*
02100121000400 - Societal Re-orientation - Genera	Purchase of 1No HP 3 in 1 computer and UPS for co	23010113 - PURCHASE OF COMPUTERS	70821 - CULTURAL SERVICES	20842800 - State wide	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
02100122000500 - Societal Re-orientation - Genera	Purchase of 1No HP colour printer for council for ar	23010114 - PURCHASE OF COMPUTER PRINTERS	70821 - CULTURAL SERVICES	20821300 - JERE	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
02100122000600 - Societal Re-orientation - Genera	Purchase of 1No HP photocopy machine for council	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70821 - CULTURAL SERVICES	20821300 - JERE	0.00	600,000.00	600,000.00	0.00	0.00	0.00	0.00
02100122000700 - Societal Re-orientation - Genera	Purchase of costume and drum for council for arts a	23010130 - PURCHASE OF RECREATIONAL FACILITI	70821 - CULTURAL SERVICES	20821300 - JERE	5,450,000.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
02100122000800 - Societal Re-orientation - Genera	Expension and remolding of the state museum in m	23020118 - CONSTRUCTION / PROVISION OF INFRA	70821 - CULTURAL SERVICES	20821300 - JERE	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
02100124001000 - Societal Re-orientation - Genera	Rehabilitation of office headquarter at council for ai	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
02100123000800 - Societal Re-orientation - Genera	Research on Borno Cultural activities e.g. wedding c	23050101 - RESEARCH AND DEVELOPMENT	70821 - CULTURAL SERVICES	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
02100123000900 - Societal Re-orientation - Genera	National Festival Of Art And Culture (Nafest) And Cu	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	0.00	250,000,000.00	250,000,000.00	0.00	100,000,000.00	0.00	0.00
02100126000200 - Societal Re-orientation - Genera	Purchase of 3No of Bus for Arts and Culture	23010108 - PURCHASE OF BUSES	70821 - CULTURAL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00

012500100100	BORNO STATE HEAD OF SERVICE (HOS)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*110,000,000.00*	*110,000,000.00*	*0.00*	*100,000,000.00*	*0.00*	*0.00*
13100122002500 - Reform of Government and Gov	Purchase Of Twenty-five (25) Office Tables And (25)	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
13100123005600 - Reform of Government and Gov	Purchase Of Five (5) Hp Desktop Computers And Th	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
13100123005700 - Reform of Government and Gov	Purchase Of Five (5) Hp Printers For The Office Of T	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
13100123005800 - Reform of Government and Gov	Purchase Of SIX (6) Fittnes Bike And SIX (6) Treadmi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
13100123005900 - Reform of Government and Gov	Purchase of 300kva youger sound proof for the hea	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
13100123006000 - Reform of Government and Gov	Research on all civil servant promotion yearly for th	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	20842800 - State wide	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	0.00

014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GEN									

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*9,975,000.00*	*87,000,000.00*	*87,000,000.00*	*11,750,000.00*	*139,000,000.00*	*0.00*	*0.00*
13100123006100 - Reform of Government and Gov	Purchase Of 1 Brand New Toyota Hilux Double Vehi	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
13100123006200 - Reform of Government and Gov	Purchase Of 5 Office Tables And 15 Chairs, Air cond	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	3,715,000.00	5,000,000.00	5,000,000.00	4,430,000.00	5,000,000.00	0.00	0.00
13100123006300 - Reform of Government and Gov	Purchase Of 4 Hp Desktops Computers, UPS and 10	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	3,960,000.00	5,100,000.00	5,100,000.00	4,310,000.00	2,000,000.00	0.00	0.00
13100123006400 - Reform of Government and Gov	Purchase Of 5 Hp Laser Jet Printers For The Office o	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	450,000.00	1,300,000.00	1,300,000.00	1,250,000.00	1,000,000.00	0.00	0.00
13100123006500 - Reform of Government and Gov	Purchase Of 3 Canon Digital Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	1,850,000.00	2,000,000.00	2,000,000.00	1,760,000.00	1,000,000.00	0.00	0.00
13100123006600 - Reform of Government and Gov	Purchase Of 2 Shredding Machines For The Office O	23010117 - PURCHASE OF SHREDDING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,600,000.00	1,600,000.00	0.00	0.00	0.00	0.00
13100123006700 - Reform of Government and Gov	Construction of Modern Office Complex in the Mus	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	52,000,000.00	52,000,000.00	0.00	100,000,000.00	0.00	0.00

014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMEN										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*111,250,000.00*	*111,250,000.00*	*86,570,000.00*	*270,714,000.00*	*0.00*	*0.00*
13100123006800 - Reform of Government and Gov	Purchase of One (1) Toyota Hilux For The Office Of	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	18,200,000.00	30,000,000.00	0.00	0.00
13100123006900 - Reform of Government and Gov	Purchase of Five (5) Office Tables And Ten (10) Chai	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	35,000,000.00	35,000,000.00	31,520,000.00	7,150,000.00	0.00	0.00
13100123007000 - Reform of Government and Gov	Purchase of 5 Hp Desktop Computers And 3 Hp Las	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	7,000,000.00	1,000,000.00	27,500,000.00	0.00	0.00
13100123007100 - Reform of Government and Gov	Purchase of 1 Hp Printer For The Office Of The Offic	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	2,365,000.00	0.00	0.00
13100123007200 - Reform of Government and Gov	Purchase of 1 Sharp Photocopying Machine For The	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	2,500,000.00	0.00	0.00
13100123007300 - Reform of Government and Gov	Purchase of 1 Hp Scanner For The Office Auditor Ge	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	250,000.00	250,000.00	0.00	2,500,000.00	0.00	0.00
13100122002600 - Reform of Government and Gov	Construction of one Office Block of In State Capital	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	35,850,000.00	53,673,000.00	0.00	0.00
13100124006800 - Reform of Government and Gov	Construction of ICT Infrastructures For Internet Ser	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
13100123007400 - Reform of Government and Gov	Acquisition of Auditing Software in The Office Of Lo	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00	0.00
13100126002500 - Reform of Government and Gov	Purchase Of Power Generating Set Youger Sound Pr	23010119 - PURCHASE OF POWER GENERATING SE	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	120,026,000.00	0.00	0.00

014000300100	BORNO STATE AUDIT SERVICE COMMISSION										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*3,400,000.00*	*16,400,000.00*	*0.00*	*10,000,000.00*	*0.00*	*0.00*
13100123007600 - Reform of Government and Gov	Purchase Of 5 Tables And 10 Chairs For Audit servic	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	13,000,000.00	0.00	3,000,000.00	0.00	0.00
13100123007700 - Reform of Government and Gov	Purchase Of 4 Hp Desktop Computers For The state	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,900,000.00	500,000.00	0.00	2,500,000.00	0.00	0.00
13100123007800 - Reform of Government and Gov	Purchase Of 4 Hp Computer Printers Colour Machir	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	1,900,000.00	0.00	2,000,000.00	0.00	0.00
13100123007900 - Reform of Government and Gov	Purchase Of 2 Sharp Colour Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	1,000,000.00	0.00	2,500,000.00	0.00	0.00

014700100100	BORNO STATE CIVIL SERVICE COMMISSION										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*10,000,000.00*	*10,000,000.00*	*0.00*	*25,701,000.00*	*0.00*	*0.00*
13100122002700 - Reform of Government and Gov	Purchase Of Filling Cabinet For Secret, Open Registr	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
13100122002800 - Reform of Government and Gov	Purchase Of Power Generating Set Youger Sound Pr	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00	0.00
13100122002900 - Reform of Government and Gov	Construction Of Drainages at Civil Service Commiss	23020105 - CONSTRUCTION / PROVISION OF WATE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
13100126002600 - Reform of Government and Gov	Purchase of 1 HP Computer	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
13100126002700 - Reform of Government and Gov	Purchase of 1 HP Computer Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
13100126002800 - Reform of Government and Gov	Purchase of 1 Hp Photocopy for office use	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00
13100126002900 - Reform of Government and Gov	Purchase of 1 OF SHREDDING MACHINE	23010117 - PURCHASE OF SHREDDING MACHINES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
13100126003000 - Reform of Government and Gov	Purchase of Five (1) SCANNERS FOR OFFICE USED	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
13100126003100 - Reform of Government and Gov	Purchase of 1 firefighting piece Equipment	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00
13100126003200 - Reform of Government and Gov	Purchase Of 100Nos Cctv Cameras	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
13100126003300 - Reform of Government and Gov	Rehabilitation of office headquarter	23030121 - REHABILITATION / REPAIRS OF OFFICE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	3,201,000.00	0.00	0.00

014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMIS										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*1,703,000.00*	*240,000,000.00*	*240,000,000.00*	*1,000,000.00*	*239,000,000.00*	*0.00*	*0.00*
13100121000700 - Reform of Government and Gov	Purchase Of 4 Volkswagen Golf For Borno State Indi	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00
13100121000800 - Reform of Government and Gov	Purchase Of 2 Trucks For Borno State Independent I	23010107 - PURCHASE OF TRUCKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00
13100121000900 - Reform of Government and Gov	Purchase Of 2 Buses For Borno State Independent E	23010108 - PURCHASE OF BUSES	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
13100121001000 - Reform of Government and Gov	Purchase Of 15 Tables And 15 Chairs For Borno Stat	23010112 - PURCHASE OF OFFICE FURNITURE AND	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	22,000,000.00	0.00	0.00
13100121001100 - Reform of Government and Gov	Purchase Of 10 Hp Desktop Computers And 3 Hp La	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
13100121001200 - Reform of Government and Gov	Purchase Of 5 Hp Laser Jet Computer Printers For B	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	1,703,000.00	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00
13100121001300 - Reform of Government and Gov	Purchase Of 5 Sharp Photocopying Machines For Bc	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	0.00
13100121001400 - Reform of Government and Gov	Purchase Of 2 3Kva Power Generating Set For Born	23010119 - PURCHASE OF POWER GENERATING SE	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	0.00
13100120000300 - Reform of Government and Gov	Monitoring, Evaluation & Observation Of Local Gov	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20842800 - State wide	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
13100125000100 - Reform of Government and Gov	Rehabilitation Of Office building For Borno State Inc	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	150,000,000.00	0.00	0.00
13100125000200 - Reform of Government and Gov	Repairs of generators For Borno State Independent	23030125 - REHABILITATION/REPAIRS- POWER GE	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	0.00

014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COM										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*1,150,000.00*	*45,000,000.00*	*45,000,000.00*	*6,340,800.00*	*280,701,000.00*	*0.00*	*0.00*
13100122003100 - Reform of Government and Gov	Purchase Of 1 Volkswagen Golf Wagon For The Loca	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
13100123008100 - Reform of Government and Gov	Purchase Of 15 Nos of office chairs and 10 Nos of of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,500,000.00	3,500,000.00	1,944,000.00	20,000,000.00	0.00	0.00
13100123008200 - Reform of Government and Gov	Purchase Of 3 Desktop Computers For Local Goverr	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	1,150,000.00	5,000,000.00	5,000,000.00	880,000.00	5,000,000.00	0.00	0.00
13100123008300 - Reform of Government and Gov	Purchase Of 1 Hp Printers For Local Government Se	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
13100123008400 - Reform of Government and Gov	Purchase Of 1 Sharp Photocopying Machine For Loc	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00	0.00
13100123008500 - Reform of Government and Gov	Purchase Of 1 Hp Scanners For Local Government S	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	350,000.00	500,000.00	0.00	0.00
13100124006900 - Reform of Government and Gov	Purchase Of 1 Elepaq 3Kva Generator For Local Gov	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	80,000,000.00	0.00	0.00
13100124007000 - Reform of Government and Gov	Provision Of Buildings (Staff Quarters/Guest House)	23020101 - CONSTRUCTION / PROVISION OF OFFI	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	2,166,800.00	173,201,000.00	0.00	0.00

014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*46,000,000.00*	*96,000,000.00*	*0.00*	*96,000,000.00*	*0.00*	*0.00*
13100122003400 - Reform of Government and Gov	Purchase Of Office Buildings Within Jere and Maidu	23010102 - PURCHASE OF OFFICE BUILDINGS	71021 - OLD AGE	20821300 - JERE	0.00	15,500,000.00	15,500,000.00	0.00	60,000,000.00	0.00	0.00
13100123008800 - Reform of Government and Gov	Purchase Of Varoius Office Furniture And Fittings W	23010112 - PURCHASE OF OFFICE FURNITURE AND	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
13100123008900 - Reform of Government and Gov	Purchase Of 4 Hp Desktop Computers And 2 Hp Las	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	57,000,000.00	0.00	7,000,000.00	0.00	0.00
13100123009000 - Reform of Government and Gov	Purchase Of 3 Hp Laser Jet Computer Printers For La	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
13100123009100 - Reform of Government and Gov	Purchase Of 2 Sharp Photocopying Machines For th	23010115 - PURCHASE OF PHOTOCOPYING MACHI	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
13100123009200 - Reform of Government and Gov	Purchase Of 2 Shredding Machines For The Local Go	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	200,000.00	200,000.00	0.00	1,250,000.00	0.00	0.00
13100123009300 - Reform of Government and Gov	Purchase Of 3 Hp Scanners For Local Government P	23010118 - PURCHASE OF SCANNERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,550,000.00	1,550,000.00	0.00	2,000,000.00	0.00	0.00
13100123009400 - Reform of Government and Gov	Purchase Of 1 7.5Kvapower Generating Set Local Gu	23010119 - PURCHASE OF POWER GENERATING SE	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	9,000,000.00	0.00	0.00
13100123009500 - Reform of Government and Gov	Computer Software Acquisition For Use Within the I	23050102 - COMPUTER SOFTWARE ACQUISITION	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	0.00

021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOU										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*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*	*0.00*	*2,950,000,000.00*
01010224000100 - Agriculture sector coordination	Rehabilitation Of 3No of Agro Service Centres and V	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
01010224000200 - Agriculture sector coordination	Purchase Of 1Nos. of Refurbished Toyota Van For Tl	23010106 - PURCHASE OF VANS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	950,000,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00
01010224000300 - Agriculture sector coordination	Purchase Of 3Nos. of Trucks For The Ministry Of Ag	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	500,000,000.00	50,000,000.00	50,000,000.00	0.00	500,000,000.00	0.00	0.00
01010224000100 - Agriculture sector coordination	Purchase Of 3Nos. of Tractors, 4Nos. of Harrows, 3	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	1,500,000,000.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Purchase Of (6) Sd16 Dozzers in Maiduguri Metropc	23010139 - PURCHASE OF HEAVY DUTY PLANTS & E	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Construction Of 3Nos. offices of Agro-Service Centre	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	10,000,000.00	3,000,000.00	0.00	50,000,000.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Construction Of 6Nos. of High Capacity Earth Dams	23020105 - CONSTRUCTION / PROVISION OF WATE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	725,555,550.00	200,000,000.00	10,000,000.00	0.00	200,000,000.00	0.00	0.00
01010224000200 - Agriculture sector coordination	Provision Of Seeds Cleaning For The Ministry Of Agr	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	200,000,000.00	200,000,000.00	2,750,000,000.00	0.00	0.00
01010224000100 - Agriculture sector coordination	Provision of Grading, And Chemicals For Insects Cor	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20842800 - State wide	0.00	10,000,000.00	500,000,000.00	35,000,000.00	2,750,000,000.00	0.00	0.00
01010224000100 - Agriculture sector coordination	Construction Of 15Km Rural Roads For The Ministry	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	200,000,000.00	10,000,000.00	0.00	3,134,289,500.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Construction Of 10Km Rural Roads For The Ministry	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	200,000,000.00	8,428,432.00	3,134,289,500.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Construction Of 4No of Warehouses, Maize Milling	23020118 - CONSTRUCTION / PROVISION OF INFR	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	500,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	0.00

01010222000100 - Agriculture sector coordination	Rehabilitation Of 5No of Existing Earth Dams, Boreh	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	500,000,000.00	0.00	2,100,000,000.00	0.00	0.00
01010222100000 - Agriculture sector coordination	Rehabilitation Of 5No of Existing Earth Dams In Mai	23030104 - REHABILITATION / REPAIRS - WATER FA	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	10,000,000.00	0.00	2,100,000,000.00	0.00	0.00
01010222000200 - Agriculture sector coordination	Rehabilitation Of 15No of Tractors, Implements and	23030112 - REHABILITATION / REPAIRS - AGRICICU	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	30,000,000.00	0.00	500,000,000.00	0.00	0.00
01010224000500 - Agriculture sector coordination	Rehabilitation Of 3No of Agro Service Centres and V	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	811,450,000.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	0.00
01010222000100 - Agriculture sector coordination	Rehabilitation Of 1No of Power Generating Plants F	23030125 - REHABILITATION/REPAIRS- POWER GEI	70435 - ELECTRICITY	20842800 - State wide	0.00	6,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
01010221000100 - Agriculture sector coordination	Establishment Of 4No of Research/Knowledge And	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	318,135,029.25	0.00	500,000,000.00	415,158,000.00	200,000,000.00	0.00	0.00
01010224000300 - Agriculture sector coordination	Establishment Of 10No of Comprehensive Informat	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	20,224,000,000.00	21,417,197,379.09	200,000,000.00	0.00	0.00
01010226000100 - Agriculture sector coordination	NUT.2.FNS.1.2. 1. Provide Support to increase hectz	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	6,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00
01010226000200 - Agriculture sector coordination	NUT.2.FNS.1.1.1. Promote commercial food produc	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00	500,000,000.00
01010226000300 - Agriculture sector coordination	NUT.2.FNS.1.5.4. Production/Procurement and dist	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00
01010226000400 - Agriculture sector coordination	NUT.2.FNS.4.2. 2 Promote productive capacity thro	23020113 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00
01010226000500 - Agriculture sector coordination	NUT.2.FNS.1.1. 4. Build the capacity of Agric. Exten	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00
01010226000600 - Agriculture sector coordination	NUT.2.FNS.1.6.7 Conduct Training and retraining or	23050130 - HUMAN CAPITAL DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00
01010226000700 - Agriculture sector coordination	Purchase Of 1 No of Power Generating Set (30Kva)	23030128 - REHABILITATION/REPAIRS OF INFRAST	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
01010226000800 - Agriculture sector coordination	Purchase Of 5 Nos of ploughs and Harrows in Maid	23030129 - REPAIRS OF EQUIPMENT AND MACHIN	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
01010226000900 - Agriculture sector coordination	Purchases Of 5 Nos of Theodolites, 5 Nos of Measur	23040102 - EROSION & FLOOD CONTROL	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
01010226001000 - Agriculture sector coordination	Climate Change Management & Control Across The	23040106 - CLIMATE CHANGE MANAGEMENT & CO	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	0.00	0.00	0.00	800,000,000.00	0.00	0.00

021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PRO										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*4,312,447.22*	*97,000,000.00*	*123,000,000.00*	*15,525,000.00*	*100,000,000.00*	*10,000,000.00*	*0.00*
01070424000100 - Adaptive research, unified and s	Purchase Of 15 Nos of office chairs and 10 Nos of ot	23010112 - PURCHASE OF OFFICE FURNITURE AND	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	3,307,000.00	3,307,000.00	2,345,000.00	3,307,000.00	0.00	0.00
01070424000200 - Adaptive research, unified and s	Purchase Of 5 Nos Hp Desktop Computers And 2 No	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
01070424000300 - Adaptive research, unified and s	Purchase Of 5 Nos Sharp Photocopying Machines Fo	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
01070424000600 - Adaptive research, unified and s	Purchase Of 5 Nos of Hp Scanners For Borno state A	23010118 - PURCHASE OF SCANNERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	4,312,447.22	3,307,000.00	3,307,000.00	0.00	3,307,000.00	0.00	0.00
01070424000700 - Adaptive research, unified and s	Purchase Of 1 No of Power Generating Set (30Kva)	23010119 - PURCHASE OF POWER GENERATING SE	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	25,547,000.00	25,547,000.00	0.00	23,547,000.00	0.00	0.00
01070424000200 - Adaptive research, unified and s	Purchase Of 5 Nos of ploughs and Harrows in Maid	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	11,000,000.00	11,000,000.00	3,480,000.00	11,000,000.00	0.00	0.00
01070424000400 - Adaptive research, unified and s	Purchases Of 5 Nos of Theodolites, 5 Nos of Measur	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70421 - AGRICULTURE	20842800 - State wide	0.00	2,050,000.00	2,050,000.00	0.00	2,050,000.00	0.00	0.00
01070424000900 - Adaptive research, unified and s	Rehabilitation Of 1 block Office Building Within in B	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	30,175,000.00	30,175,000.00	9,700,000.00	30,175,000.00	0.00	0.00
01070424000100 - Adaptive research, unified and s	Climate Change Management & Control Across The	23040106 - CLIMATE CHANGE MANAGEMENT & CO	70421 - AGRICULTURE	20842800 - State wide	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00
01070426000100 - Adaptive research, unified and s	Repairs Of The Existing farm center Office Buildings	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	0.00	0.00	26,000,000.00	0.00	10,000,000.00	0.00	0.00

021511100100	BORNO STATE AGRICULTURAL MECHANIZATION A										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*420,000.00*	*1,213,000,000.00*	*213,000,000.00*	*500,000.00*	*695,000,000.00*	*0.00*	*0.00*
01030224000200 - Intensive crop and vegetable pr	Purchase Of Golf Wagon 1 Unit and 1 No of Toyota	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20821300 - JERE	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00	0.00
01030224000300 - Intensive crop and vegetable pr	Purchase Of 1 No of 30 Kva Power Generating Set F	23010119 - PURCHASE OF POWER GENERATING SE	70421 - AGRICULTURE	20821300 - JERE	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
01030224000100 - Intensive crop and vegetable pr	Procurement of Agricultural Equipment Dis Plough,	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70421 - AGRICULTURE	20821300 - JERE	420,000.00	1,033,000,000.00	33,000,000.00	250,000.00	510,000,000.00	0.00	0.00
01030224000200 - Intensive crop and vegetable pr	Repairs Of 2 Nos of Tractors, 3 Nos Ploughs, 3 Nos I	23030112 - REHABILITATION / REPAIRS - AGRICU	70421 - AGRICULTURE	20821300 - JERE	0.00	45,000,000.00	45,000,000.00	0.00	70,000,000.00	0.00	0.00
01030224000100 - Intensive crop and vegetable pr	Repairs Of The Existing farm center Office Buildings	23030121 - REHABILITATION / REPAIRS OF OFFICE	70421 - AGRICULTURE	20821300 - JERE	0.00	50,000,000.00	50,000,000.00	250,000.00	45,000,000.00	0.00	0.00
01030224000100 - Intensive crop and vegetable pr	Monitoring And Evaluation Of Projects To Ascertain	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00	0.00

026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOP										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*4,200,000,000.00*	*3,200,000,000.00*	*478,083,350.00*	*11,751,926,000.00*	*0.00*	*0.00*
01050125000100 - Commercial aquaculture develo	Procurement of silage and hay mechanications	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	317,247,000.00	0.00	0.00
01050125000200 - Commercial aquaculture develo	Procurement of exotic goat for breeding purpose	23010147 - PURCHASE OF LIVESTOCK ASSETS	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	0.00	700,000,000.00	700,000,000.00	0.00	200,000,000.00	0.00	0.00
01050125000300 - Commercial aquaculture develo	constructions of silge bunkers in the three RUGA an	23020128 - CONSTRUCTION / PROVISION OF LIVES	70621 - COMMUNITY DEVELOPMENT	20811700 - KUKAWA	0.00	2,000,000,000.00	1,000,000,000.00	3,170,000.00	10,000,000,000.00	0.00	0.00
01050125000400 - Commercial aquaculture develo	Livestock development hubs in 10 Federal Contitue	23020128 - CONSTRUCTION / PROVISION OF LIVES	70423 - FISHING AND HUNTING	20842800 - State wide	0.00	1,000,000,000.00	1,000,000,000.00	474,913,350.00	1,234,679,000.00	0.00	0.00

026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*3,703,000,000.00*	*2,703,000,000.00*	*0.00*	*5,095,800,000.00*	*0.00*	*0.00*
01050125000100 - Commercial aquaculture develo	Procurement of silage and hay mechanications	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	0.00	400,000,000.00	400,000,000.00	0.00	1,775,800,000.00	0.00	0.00
01050125000200 - Commercial aquaculture develo	Procurement of exotic goat for breeding purpose	23010147 - PURCHASE OF LIVESTOCK ASSETS	70423 - FISHING AND HUNTING	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	520,000,000.00	0.00	0.00
01050125000300 - Commercial aquaculture develo	constructions of silge bunkers in the three RUGA an	23020128 - CONSTRUCTION / PROVISION OF LIVES	70621 - COMMUNITY DEVELOPMENT	20811700 - KUKAWA	0.00	1,500,000,000.00	500,000,000.00	0.00	1,800,000,000.00	0.00	0.00
01050125000400 - Commercial aquaculture develo	Livestock development hubs in 10 Federal Contitue	23020128 - CONSTRUCTION / PROVISION OF LIVES	70423 - FISHING AND HUNTING	20842800 - State wide	0.00	1,303,000,000.00	1,303,000,000.00	0.00	1,000,000,000.00	0.00	0.00

022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPM										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*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*	*0.00*	*210,000,000.00*
13100124010300 - Reform of Government and Gov	Purchase Of 20Nos. of Toyota Hilux, 20Nos. of Toyo	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	3,179,860,000.00	5,400,000,000.00	7,679,584,000.00	0.00	8,600,000,000.00	0.00	0.00
13100124010400 - Reform of Government and Gov	Purchase Of 15Nos. of Toyota Hiace Bus And 5Nos.	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	300,000,000.00	800,000,000.00	800,000,000.00	4,400,000,000.00	0.00	0.00	0.00
13100124010500 - Reform of Government and Gov	Purchase Of 10Nos. of Toyota Hilux, And 10Nos. of	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
13100124010600 - Reform of Government and Gov	Purchase Of 15Nos. of Executive Tables And 20Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	800,000,000.00	5,000,000.00	44,600,000.00	800,000,000.00	0.00	0.00
13100124010700 - Reform of Government and Gov	Purchase Of 3Nos. of Hp Desktops proRM And 2Nos	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
13100124010800 - Reform of Government and Gov	Purchase Of 4Nos. of Hp Laser Je MR607t Compute	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	250,920,000.00	5,000,000.00	300,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124010900 - Reform of Government and Gov	Purchase Of 3Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	200,000,000.00	0.00	5,000,000.00	0.00	0.00
13100124011000 - Reform of Government and Gov	Purchase Of 10Nos. Fire fighting equipment for Min	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	300,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
13100124011100 - Reform of Government and Gov	Construction Of Ict Center for Ministry of finance.	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	1,100,000.00	200,000,000.00	0.00	0.00
13100124011200 - Reform of Government and Gov	Repairs of office building for the ministry of finance	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	200,000,000.00	0.00	70,000,000.00	0.00	0.00
13100126003400 - Reform of Government and Gov	Acquisition of Computer Software for upgrading the	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0.00	0.00
13100126003500 - Reform of Government and Gov	NUT.6.Advocacy.6.1.7 Advocate for timely release (	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	0.00	0.00	110,000,000.00	0.00	110,000,000.00
13100126003600 - Reform of Government and Gov	NUT.6.Advocacy.6.1.1 Ensure adequate implement	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00

022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*20,000,000.00*	*20,000,000.00*	*2,817,000.00*	*20,000,000.00*	*0.00*	*0.00*
13100124007200 - Reform of Government and Gov	Purchase Of 1 No. of Volkwagen Wagon Vehicle for	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.00	0.00
13100124007300 - Reform of Government and Gov	Purchase Of 15 Nos. of Executive Tables And 15 Nos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.00
13100124007400 - Reform of Government and Gov	Purchase Of 5 Nos. of Hp 8Gb Ram Laptops & 10No	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
13100124007500 - Reform of Government and Gov	Purchase Of 4 Nos. of Black White Laser Jet Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	3,800,000.00	3,800,000.00	2,817,000.00	3,800,000.00	0.00	0.00
13100124007600 - Reform of Government and Gov	Purchase Of 2 Nos. of Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00

022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*6,753,700.00*	*250,000,000.00*	*250,000,000.00*	*90,219,900.00*	*249,000,000.00*	*0.00*	*0.00*
13100124008000 - Reform of Government and Gov	Purchase Of 2 Nos. Brand New 2021 Lexus Gx 460 F	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	75,000,000.00	75,000,000.00	54,500,000.00	60,000,000.00	0.00	0.00
13100124008100 - Reform of Government and Gov	Purchase Of 5 Nos. Of Hp Spectre 14-Ef0013 X360 1	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	8,000,000.00	8,000,000.00	910,000.00	8,000,000.00	0.00	0.00
13100124008200 - Reform of Government and Gov	Purchase Of Hp Deskjet Plus 4120 All-In-One Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	1,253,000.00	5,000,000.00	5,000,000.00	405,000.00	8,000,000.00	0.00	0.00
13100124008300 - Reform of Government and Gov	Purchase Of 1 Nos. Sharp Ar 6031N A3 All-In-One D	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	1,280,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
13100124008400 - Reform of Government and Gov	Purchase Of 10 Nos HP Scanners For All Area Office	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	9,500,000.00	9,500,000.00	0.00	3,500,000.00	0.00	0.00
13100124008500 - Reform of Government and Gov	Purchase Of 5 Nos. 150 Kva Generating Set For Area	23010119 - PURCHASE OF POWER GENERATING SE	70112 - FINANCIAL AND FISCAL AFFAIRS	20842800 - State wide	0.00	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00	0.00
13100123009600 - Reform of Government and Gov	Construction Of Office Buildings, Executive Floor At	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	45,000,000.00	45,000,000.00	5,000,000.00	60,000,000.00	0.00	0.00
13100123009700 - Reform of Government and Gov	Construction Of Servers, Internet Subscription, Soft	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	0.00	45,000,000.00	45,000,000.00	15,000,000.00	47,000,000.00	0.00	0.00
13100123009800 - Reform of Government and Gov	Rehabilitation Of Area Offices At Custom And Bolor	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	14,404,900.00	30,000,000.00	0.00	0.00
13100123009900 - Reform of Government and Gov	Landscaping and Drainages for five model revenue	23040103 - WILDLIFE CONSERVATION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	4,220,700.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
13100123009900 - Reform of Government and Gov	Purchase Of 15 Nos. of Executive Tables And 15 Nos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

023800100100	MINISTRY OF BUDGET AND PLANNING										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*1,860,000,000.00*	*2,075,000,000.00*	*50,340,000.00*	*2,493,908,000.00*	*0.00*	*1,068,908,000.00*

02100124002500 - Societal Re-orientation - Genera	Construction Of Servers, Internet Subscription, Soft	23020118 - CONSTRUCTION / PROVISION OF INFRA	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	250,000,000.00	0.00	0.00
02100124002500 - Societal Re-orientation - Genera	Purchase Of 5Nos. of Hp Desktop Computers And 3	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00
02100124002600 - Societal Re-orientation - Genera	Purchase Of 3Nos. of Laser Jet Hp Printers For Budg	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
02100124002700 - Societal Re-orientation - Genera	Purchase Of 2Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
02100124003000 - Societal Re-orientation - Genera	Research on upgrading the budgetary processes an	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	550,000,000.00	550,000,000.00	0.00	550,000,000.00	0.00	0.00
02100124003100 - Societal Re-orientation - Genera	Acquisition of budgetary software	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
02100124003200 - Societal Re-orientation - Genera	The Budget Department Carry Out Monitoring And	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	600,000,000.00	600,000,000.00	0.00	200,000,000.00	0.00	0.00
02100126000300 - Societal Re-orientation - Genera	NUT.6.Coordination.6.1.1 Ensure adequate implem	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	250,000,000.00	250,000,000.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126000400 - Societal Re-orientation - Genera	NUT.6.ME.6.1. 8 Conduct regular budget tracking u	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	35,000,000.00	250,000,000.00	50,340,000.00	118,767,000.00	0.00	118,767,000.00
02100126000500 - Societal Re-orientation - Genera	NUT.6.ME.6.1.10 Conduct research, monitoring & e	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	0.00	35,000,000.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126000600 - Societal Re-orientation - Genera	NUT.4.ME.4.1. 6 Develop Supportive Supervision M	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20842800 - State wide	0.00	0.00	10,000,000.00	0.00	118,772,000.00	0.00	118,772,000.00
02100125000100 - Societal Re-orientation - Genera	Purchase Of 15Nos. of Executive Tables And 20Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	35,000,000.00	100,000,000.00	0.00	35,000,000.00	0.00	0.00
02100125000200 - Societal Re-orientation - Genera	Purchase Of 6 Nos Hp Scanjet Pro 3000 S4 Sheet-Fe	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00	0.00
02100125000300 - Societal Re-orientation - Genera	Rehabilitation of office building for Budget and stati	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0.00	0.00
02100126002000 - Societal Re-orientation - Genera	NUT.4.HRN.6.1.9 Build the capacity of Nutrition De	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126002100 - Societal Re-orientation - Genera	NUT.5.ADVOCACY.6.1.7 Advocate for timely releas	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126002200 - Societal Re-orientation - Genera	NUT.5.ADVOCACY.disseminate State policy on Food	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126002300 - Societal Re-orientation - Genera	NUT.5.HRN.4.1. 1. Conduct training and retraining	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	118,767,000.00	0.00	118,767,000.00
02100126002400 - Societal Re-orientation - Genera	NUT.5.HRN.4.1. 4 Conduct training and re- training	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	118,767,000.00	0.00	118,767,000.00

023800200100	BORNO STATE BUREAU OF STATISTICS										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***147,500,000.00***	***147,500,000.00***	***6,630,000.00***	***110,000,000.00***	***0.00***	***0.00***
13100124008600 - Reform of Government and Gov	Purchase Of 1 Nos. of Executive Chairs, Tables, Airc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
13100124008700 - Reform of Government and Gov	Purchase Of 1 Nos. Hp Laptops And 1 Nos. Desktop	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124008800 - Reform of Government and Gov	Purchase Of 1 Nos. Computer Printers for State Bur	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124008900 - Reform of Government and Gov	Purchase Of 1 Nos. of sharp Ar 6031N A3 All-In-One	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124009000 - Reform of Government and Gov	Purchase Of 1 Nos Hp Scanjet Pro 3000 S4 Sheet-Fe	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
13100124009100 - Reform of Government and Gov	Purchase Of 10 Kva Generating Set for State Bureau	23010119 - PURCHASE OF POWER GENERATING SE	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
13100124009200 - Reform of Government and Gov	Purchase Of 50 Nos. of Surveying machine for collat	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00	0.00
13100123010100 - Reform of Government and Gov	Research on total number of staff nominal roll data	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	120,000,000.00	120,000,000.00	6,630,000.00	90,000,000.00	0.00	0.00
13100123010200 - Reform of Government and Gov	Acquisition Of Database Software for State Bureau	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
13100123010300 - Reform of Government and Gov	Monitoring on project within Hawul, Askira and Bar	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
13100126003700 - Reform of Government and Gov	Market Feasibility Study on the effect of Commodit	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70132 - OVERALL PLANNING AND STATISTICAL SER	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***534,137,141.18***	***14,500,000,000.00***	***11,500,000,000.00***	***2,103,591,622.50***	***9,203,236,000.00***	***0.00***	***0.00***
12100123000200 - Growing the Private Sector - Ge	Construction Of Hotel Buildings In Damboa, Uba, Gi	23020118 - CONSTRUCTION / PROVISION OF INFRA	70472 - HOTELS AND RESTUARANTS	20842800 - State wide	0.00	5,500,000,000.00	5,500,000,000.00	951,517,361.25	500,000,000.00	0.00	0.00
12100125000100 - Growing the Private Sector - Ge	Construction of Bulumkutu Monday Market II and 3	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20842800 - State wide	0.00	708,000,000.00	708,000,000.00	0.00	7,238,236,000.00	0.00	0.00
12100123000500 - Growing the Private Sector - Ge	Development Of Tourist Centres: Long Procuremen	23030118 - REHABILITATION / REPAIRS - RECREATI	70473 - TOURISM	20822100 - MAIDUGURI METRO	276,293,591.13	200,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00	0.00
12100125000200 - Growing the Private Sector - Ge	Rehabilitation of Maiduguri International Hotel and	23030128 - REHABILITATION/REPAIRS OF INFRAST	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	219,243,550.05	8,000,000,000.00	5,000,000,000.00	1,152,074,261.25	1,000,000,000.00	0.00	0.00
12100123000700 - Growing the Private Sector - Ge	Market Feasibility Study on the effect of Commodit	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	0.00
12100121000100 - Growing the Private Sector - Ge	Monitoring And Evaluation of ongoing Projects in th	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	21,000,000.00	21,000,000.00	0.00	20,000,000.00	0.00	0.00
12100125000300 - Growing the Private Sector - Ge	Purchase Of office furnitures (6 Nos Executive Chair	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	38,600,000.00	21,000,000.00	21,000,000.00	0.00	10,000,000.00	0.00	0.00
12100126000100 - Growing the Private Sector - Ge	Purchase Of 1 No. Toyota Corolla Le 2003 Model fo	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
12100126000200 - Growing the Private Sector - Ge	Project Facilitation Fund (PFF)	23020118 - CONSTRUCTION / PROVISION OF INFRA	70151 - R&D GENERAL PUBLIC SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00

022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***759,000,000.00***	***759,000,000.00***	***0.00***	***123,812,000.00***	***0.00***	***0.00***
12100125000100 - Growing the Private Sector - Ge	Acquisition of land to Investment to promote PPP	23010101 - PURCHASE / ACQUISITION OF LAND	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	269,000,000.00	269,000,000.00	0.00	0.00	0.00	0.00
12100125000200 - Growing the Private Sector - Ge	Purchase Of 2Nos. Toyota Corolla Le 2003 Model fo	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	180,000,000.00	180,000,000.00	0.00	33,000,000.00	0.00	0.00
12100125000300 - Growing the Private Sector - Ge	Purchase Of 1Nos. of Executive Table and two Nos (	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00	0.00
12100125000400 - Growing the Private Sector - Ge	Purchase Of 5 Nos. Hp Laptop 15 - Intel Pentium- 11	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20842800 - State wide	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
12100125000500 - Growing the Private Sector - Ge	Purchase Of 3 Nos. Laserjet Mfp M236D For Investr	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
12100125000600 - Growing the Private Sector - Ge	Purchase Of 2 Nos. Sharp Monochrome Ar-7024 Ph	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
12100125000700 - Growing the Private Sector - Ge	Purchase Of 1 Nos. (250 Kva) Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	44,000,000.00	44,000,000.00	0.00	24,000,000.00	0.00	0.00
12100125000800 - Growing the Private Sector - Ge	Construction Of Office Building At Njimtilo for Inves	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	225,000,000.00	225,000,000.00	0.00	35,000,000.00	0.00	0.00
12100125000900 - Growing the Private Sector - Ge	Construction Of Ict Center for Investment	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
12100125001000 - Growing the Private Sector - Ge	Training Of 10Nos. Of staff for PPP Within Mmc & J	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,812,000.00	0.00	0.00

022201800100	BORNO INVESTMENT COMPANY LTD										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***133,000,000.00***	***133,000,000.00***	***0.00***	***2,148,501,000.00***	***0.00***	***0.00***
12100124000200 - Growing the Private Sector - Ge	Purchase Of 2 Nos. Toyota Corolla Le 2003 Model fo	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	12,465,000.00	12,465,000.00	0.00	20,000,000.00	0.00	0.00
12100124000400 - Growing the Private Sector - Ge	Purchase Of 10 Units of houses from disposal of hou	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00
12100124000500 - Growing the Private Sector - Ge	Purchase Of Shares & Investments From Glaxo 1,00	23010143 - PURCHASE OF SHARES & INVESTMENTS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	0.00
12100125000100 - Growing the Private Sector - Ge	Purchase Of 2Nos. of Executive Chairs for Borno Inv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	1,530,000.00	1,530,000.00	0.00	1,000,000.00	0.00	0.00
12100125000200 - Growing the Private Sector - Ge	Purchase Of 2Nos. Desktop Computer for Borno Inv	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	900,000.00	900,000.00	0.00	1,000,000.00	0.00	0.00
12100125000300 - Growing the Private Sector - Ge	Purchase Of 1Shredding Machines For Borno Invest	23010117 - PURCHASE OF SHREDDING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	105,000.00	105,000.00	0.00	0.00	0.00	0.00
12100125000400 - Growing the Private Sector - Ge	Capacity building of staff to the PPP directorate acr	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
12100126000300 - Growing the Private Sector - Ge	Purchase Of 1Nos. Laserjet Mfp M236D For Borno I	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
12100126000400 - Growing the Private Sector - Ge	Rehabilitation/Repairs of Borno Investment Staffs C	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70411 - GENERAL ECONOMIC AND COMMERCIAL A	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,915,501,000.00	0.00	0.00

022205100100	BORNO STATE MINING COMPANY LIMITED										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***1,035,500,000.00***	***1,063,387,000.00***	***25,070,000.00***	***563,125,000.00***	***0.00***	***0.00***
12100125000100 - Growing the Private Sector - Ge	PURCHASE/ACQUISITION OF LAND (MINING ACTIV	23010101 - PURCHASE / ACQUISITION OF LAND	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	150,000,000.00	0.00	203,125,000.00	0.00	0.00
12100125000200 - Growing the Private Sector - Ge	Purchase Of 1No. Of Toyota 2020 Hilux For MINING	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	45,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
12100125000300 - Growing the Private Sector - Ge	Purchase Of Various Executive Tables And Excutive	23010112 - PURCHASE OF OFFICE FURNITURE AND	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	300,000,000.00	23,100,000.00	25,000,000.00	0.00	0.00
12100125000400 - Growing the Private Sector - Ge	Purchase Of 3 Hp pro 88 Desktop Computers And 2	23010113 - PURCHASE OF COMPUTERS	70441 - MINING OF MINERAL RESOURCES OTHER T	20842800 - State wide	0.00	10,000,000.00	45,000,000.00	0.00	10,000,000.00	0.00	0.00
12100125000500 - Growing the Private Sector - Ge	Purchase Of 3 Hp MX400 Printers For MINING COM	23010114 - PURCHASE OF COMPUTER PRINTERS	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	25,000,000.00	1,970,000.00	5,000,000.00	0.00	0.00
12100125000600 - Growing the Private Sector - Ge	Purchase Of 2 Sharp MD200 Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	7,500,000.00	10,000,000.00	0.00	7,500,000.00	0.00	0.00
12100125000800 - Growing the Private Sector - Ge	Upgrading Of Re-Cycling Plant For MINING COMPA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
12100125000900 - Growing the Private Sector - Ge	Purchase Of Kord 64, Gto and Hot Large Binding For	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	7,500,000.00	0.00	55,000,000.00	0.00	0.00
12100125001000 - Growing the Private Sector - Ge	Purchases Of (3) Surveying Tripods.4 Story Poles.10	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
12100125001100 - Growing the Private Sector - Ge	Purchase Of Shares & Investments From Wapco and	23010143 - PURCHASE OF SHARES & INVESTMENTS	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
12100125001200 - Growing the Private Sector - Ge	Erosion & Flood Control for Mining Company main	23040102 - EROSION & FLOOD CONTROL	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	75,000,000.00	0.00	25,000,000.00	0.00	0.00
12100125001300 - Growing the Private Sector - Ge	Research And Development is carried out to improv	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
12100125001400 - Growing the Private Sector - Ge	Provision of 100 No of cctv software within the min	23050102 - COMPUTER SOFTWARE ACQUISITION	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	7,500,000.00	100,000,000.00	0.00	7,500,000.00	0.00	0.00
12100125001500 - Growing the Private Sector - Ge	Monitoring Of Projects And Supervisions for the mi	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
12100126000500 - Growing the Private Sector - Ge	Construction of new roads at mining company offic	23020114 - CONSTRUCTION / PROVISION OF ROAD	70441 - MINING OF MINERAL RESOURCES OTHER T	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	0.00
12100126000600 - Growing the Private Sector - Ge	Construction Of Ict Center for Investment	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	70,887,000.00	0.00	25,000,000.00	0.00	0.00
12100126000700 - Growing the Private Sector - Ge	Rehabilitation/Repairs of Mining Company Office	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	75,000,000.00	0.00	5,000,000.00	0.00	0.00

022205200100	BORNO STATE HOTELS										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***180,000,000.00***	***180,000,000.00***	***0.00***	***29,360,000.00***	***0.00***	***0.00***
06100124003800 - Housing and Urban Developmen	Purchase Of 2 Toyota COROLLA LE For Borno State I	23010105 - PURCHASE OF MOTOR VEHICLES	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00
06100124004000 - Housing and Urban Developmen	Purchase Of 1 Nos. Hp Laptop 15 - Intel Pentium- 11	23010113 - PURCHASE OF COMPUTERS	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	1,860,000.00	0.00	0.00
06100125000100 - Housing and Urban Developmen	Purchase Of 1 Nos. (250 Kva) Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	18,000,000.00	0.00	0.00

06100125000200 - Housing and Urban Developmer	Provision Of Infrastructure For Borno State Hotels.	23030128 - REHABILITATION/REPAIRS OF INFRAST	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	130,000,000.00	130,000,000.00	0.00	0.00	0.00	0.00
06100126000100 - Housing and Urban Developmer	Purchase Of 100 Nos. Of keke To Borno Express Tra	23010128 - PURCHASE OF SECURITY EQUIPMENT	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	9,500,000.00	0.00	0.00

022205400100	BORNO MONDAY MARKET COMPANY LIMITED										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*6,000,000.00*	*6,000,000.00*	*0.00*	*3,000,000.00*	*0.00*	*0.00*
12100124000700 - Growing the Private Sector - Ge	Computer Software / Internet, Installation of Intern	23050102 - COMPUTER SOFTWARE ACQUISITION	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	6,000,000.00	6,000,000.00	0.00	3,000,000.00	0.00	0.00

022205400200	BORNO KANO MOTOR PARK AND MARKET										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*7,100,000.00*	*14,100,000.00*	*0.00*	*2,300,000.00*	*0.00*	*0.00*
12100124001300 - Growing the Private Sector - Ge	Purchase Of Fire Fighting Equipment(Dry Chemical I	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
12100123000900 - Growing the Private Sector - Ge	Monitoring and evaluation the level of perfomance	23050103 - MONITORING AND EVALUATION	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	100,000.00	1,000,000.00	0.00	0.00	0.00	0.00
12100125000100 - Growing the Private Sector - Ge	Purchase Of 1Nos. Hp Laptops And 1Nos. Desktop C	23010113 - PURCHASE OF COMPUTERS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
12100125000200 - Growing the Private Sector - Ge	Purchase Of 10 Kva Generating Set of Kano Motor	23010119 - PURCHASE OF POWER GENERATING SE	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
12100126000800 - Growing the Private Sector - Ge	Purchase Of 1Nos. Laserjet Mfp M236D Printer For	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	100,000.00	0.00	1,000,000.00	0.00	0.00
12100126000900 - Growing the Private Sector - Ge	Purchase Of Mini 3in1 Leserjet Photocopying Machi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20822100 - MAIDUGURI METRO	0.00	0.00	6,000,000.00	0.00	300,000.00	0.00	0.00

022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*5,000,000.00*	*5,000,000.00*	*0.00*	*5,000,000.00*	*0.00*	*0.00*
06100124004300 - Housing and Urban Developmer	Rehabilitation Of Dilapidated Infrastructures for Ma	23030128 - REHABILITATION/REPAIRS OF INFRAST	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*15,000,000.00*	*20,000,000.00*	*0.00*	*3,200,000.00*	*0.00*	*0.00*
12100124001700 - Growing the Private Sector - Ge	Purchase Of Security Equipment (I.E.D-Deteccors, (	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	4,000,000.00	4,000,000.00	0.00	3,200,000.00	0.00	0.00
12100124001800 - Growing the Private Sector - Ge	Purchase Of Industrial Equipment (Gantry Crane & I	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
12100124001900 - Growing the Private Sector - Ge	Purchase Of Heavy Duty Plants & Machineries (Assc	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
12100123001000 - Growing the Private Sector - Ge	Construction Of Office Building At Njimtilo Factory (	23020101 - CONSTRUCTION / PROVISION OF OFFI(	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	2,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
12100123001100 - Growing the Private Sector - Ge	Provision Of Infrastructure (Art Gallery, R&D Equipr	23020118 - CONSTRUCTION / PROVISION OF INFR/	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	2,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00

022205900100	BORNO STATE WIRE AND NAIL COMPANY										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*2,000,000.00*	*2,000,000.00*	*0.00*	*2,000,000.00*	*0.00*	*0.00*
12100124002100 - Growing the Private Sector - Ge	Purchase Of 2 Nos Executive Chairs, 2 Nos Tables, A	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
12100124002200 - Growing the Private Sector - Ge	Purchase Of 2 Nos. Hp Printer for Borno Wire and N	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00

022206000100	BORNO STATE NEITAL NIGERIA LIMITED										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*4,000,000.00*	*10,000,000.00*	*0.00*	*46,550,000.00*	*0.00*	*0.00*
12100124002500 - Growing the Private Sector - Ge	Purchase Of 2 hp Desktop Computers for Neital Nig	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
12100124002600 - Growing the Private Sector - Ge	Purchase Of 1 No 500 Kva Mikano for Neital Nigeria	23010119 - PURCHASE OF POWER GENERATING SE	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
12100126001000 - Growing the Private Sector - Ge	Purchase Of Multi-Purpose sharp m360 Machines fo	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	6,000,000.00	0.00	31,550,000.00	0.00	0.00
12100126001100 - Growing the Private Sector - Ge	Construction Of Ict Center for NEITAL NIG. LTD	23020118 - CONSTRUCTION / PROVISION OF INFR/	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00

022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*2,000,000.00*	*5,000,000.00*	*0.00*	*2,000,000.00*	*0.00*	*0.00*
06100124000100 - Housing and Urban Developmer	Purchase 2 Nos Table for Borno Supply Company	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00
06100123000100 - Housing and Urban Developmer	Construction Of 3 Nos of Mega Filling Station, One I	23020101 - CONSTRUCTION / PROVISION OF OFFI(	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
06100126000200 - Housing and Urban Developmer	Purchase Of 10Nos. Fire Extinguisher for Borno Sup	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00

022900100100	MINISTRY OF TRANSPORT AND ENERGY										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*10,993,829,118.02*	*8,606,000,000.00*	*8,726,468,000.00*	*9,882,451,802.76*	*11,755,986,000.00*	*0.00*	*0.00*
15100124000100 - Rail - General	Purchase Of 1 No.Toyota Hilux, 15 Nos. Golf Wagor	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	453,042,000.00	100,000,000.00	100,000,000.00	57,056,750.00	300,000,000.00	0.00	0.00
15100124000200 - Rail - General	Purchase Of 1000 Nos. Of keke To Borno Express Tr	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	182,000,000.00	200,000,000.00	200,000,000.00	57,056,750.00	200,000,000.00	0.00	0.00
15100124000300 - Rail - General	Purchase Of 6 Nos, 14 Seater Buses For Intra-City Se	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	6,296,894,568.28	1,000,000,000.00	1,000,000,000.00	1,652,754,305.41	0.00	0.00	0.00
15100124000400 - Rail - General	Purchase Of 10No Sets Of Executive tables and chai	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	10,684,200.00	20,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00	0.00
15100124000500 - Rail - General	Purchase Of 5Nos Of Laptop, And 10No Sets Of Des	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	1,500,000.00	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00	0.00
15100124000600 - Rail - General	Purchase Of 5 Nos Hp mw314 Printers for the Mini	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	0.00
15100124000700 - Rail - General	Purchase Of 5 Nos Multi-Purpose sharp m360 Mact	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	600,000.00	4,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00	0.00
15100124000800 - Rail - General	Purchase Of 2 Nos. (250 Kva) Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	3,368,000.00	600,000,000.00	0.00	0.00
15100124000900 - Rail - General	Purchase Of 10Nos of Fire Extinguisher For Office A	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	0.00
15100123000200 - Rail - General	Construction Of Rail projects in JERE LGA	23020118 - CONSTRUCTION / PROVISION OF INFR/	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	2,000,000,000.00	2,000,000,000.00	1,588,554,323.00	4,139,252,000.00	0.00	0.00
15100123000300 - Rail - General	construction/provision of street light in MMC and JI	23020123 - CONSTRUCTION OF TRAFFIC /STREET LI	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	220,529,094.74	1,000,000,000.00	1,000,000,000.00	761,539,845.55	1,000,000,000.00	0.00	0.00
15100123000400 - Rail - General	Rehabilitation Of Electricity Within Mmc, Jere, Konc	23030123 - REHABILITATION/REPAIRS- TRAFFIC /ST	70435 - ELECTRICITY	20842800 - State wide	0.00	200,000,000.00	200,000,000.00	185,557,500.00	200,000,000.00	0.00	0.00
15100120000100 - Rail - General	Inter-State Visitations For Transport Development	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	7,500,000.00	10,000,000.00	10,000,000.00	1,305,000.00	20,000,000.00	0.00	0.00
15100120000300 - Rail - General	Monitoring Of Projects And Supervisions f for the M	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	7,200,000.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
15100124002000 - Rail - General	Celebration Of Fasting Period, Eidul Fitr And Eidul K	23050104 - ANNIVERSARIES/CELEBRATIONS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	502,050,000.00	10,000,000.00	10,000,000.00	2,260,000.00	30,000,000.00	0.00	0.00
15100125000100 - Rail - General	Monitoring and Evaluation of various health progra	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	1,180,447,255.00	5,000,000.00	5,000,000.00	0.00	200,000,000.00	0.00	0.00
15100126000100 - Rail - General	Construction Of Rail projects in MMC LGA	23020118 - CONSTRUCTION / PROVISION OF INFR/	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	2,131,382,000.00	2,000,000,000.00	2,000,000,000.00	3,964,734,000.00	0.00	0.00	0.00
15100125000200 - Rail - General	construction/provision of Electricity in magumeri lg	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20812000 - MAGUMERI	0.00	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	0.00	0.00	0.00
15100125000300 - Rail - General	construction/provision of Electricity in chibok lga	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20830600 - CHIBOK	0.00	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00

022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATIO										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*890,000,000.00*	*890,000,000.00*	*117,120,000.00*	*615,000,000.00*	*0.00*	*0.00*
15100124001100 - Rail - General	Purchase Of 14 Hummer Buses for Borno Express Tr	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	700,000,000.00	700,000,000.00	101,300,000.00	368,000,000.00	0.00	0.00
15100124001200 - Rail - General	Purchase Of 2 Nos. Wheel Balancing & Tyre Change	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	15,820,000.00	80,000,000.00	0.00	0.00
15100123000500 - Rail - General	Construction Of 1 Block of Additional Office Building	23020101 - CONSTRUCTION / PROVISION OF OFFI(	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	137,000,000.00	0.00	0.00
15100123000600 - Rail - General	Rehabilitation Of 6 Flats of Staff Residential Housing	23030128 - REHABILITATION/REPAIRS OF INFRAST	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00	0.00

022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (B										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*80,602,664.48*	*320,529,000.00*	*320,529,000.00*	*0.00*	*324,084,000.00*	*0.00*	*0.00*
15100124001300 - Rail - General	Purchase Of 5 Nos. Tricycle For Partrol Within Maid	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	17,500,000.00	17,500,000.00	0.00	17,500,000.00	0.00	0.00
15100124001500 - Rail - General	Purchase Of 5 Nos. Hp Laptop 15 - Intel Core I3 - 1T	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	5,512,000.00	5,512,000.00	0.00	5,512,000.00	0.00	0.00
15100124001600 - Rail - General	Purchase Of 3 Nos. Hp A4 M4555 Mfp, Laserjet Prir	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	27,750,000.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
15100124001700 - Rail - General	Purchase Of 2 Nos. Sharp Digital Photocopier Mx 26	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
15100124001800 - Rail - General	Purchase Of 300 Nos. Hand Security Scanners for Bo	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	1,378,000.00	1,378,000.00	0.00	1,378,000.00	0.00	0.00
15100124001900 - Rail - General	Purchase Of 3 Nos. Of Weight Bridge Machines for	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	150,000,000.00	0.00	0.00
15100123000800 - Rail - General	Construction Of Head Quarter Office In Maiduguri f	23020101 - CONSTRUCTION / PROVISION OF OFFI(	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	26,445,000.00	26,445,000.00	0.00	146,938,000.00	0.00	0.00
15100125000100 - Rail - General	Construction Of Weigthbrifge In Maiduguri for Borr	23020118 - CONSTRUCTION / PROVISION OF INFR/	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	52,852,664.48	166,938,000.00	166,938,000.00	0.00	0.00	0.00	0.00

022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (RI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*737,686,547.51*	*7,159,462,000.00*	*3,858,231,000.00*	*2,901,073,650.00*	*11,016,908,000.00*	*0.00*	*0.00*
06100124005300 - Housing and Urban Developmer	Procurement Of 1 Nos Of Toyata Hilux And 3 Nos Pe	23010105 - PURCHASE OF MOTOR VEHICLES	70435 - ELECTRICITY	20821300 - JERE	0.00	87,500,000.00	87,500,000.00	0.00	117,000,000.00	0.00	0.00
06100124005400 - Housing and Urban Developmer	Procurement Of 10 Nos. of Sets Of Executives Chair	23010112 - PURCHASE OF OFFICE FURNITURE AND	70435 - ELECTRICITY	20821300 - JERE	0.00	8,750,000.00	8,750,000.00	0.00	8,750,000.00	0.00	0.00
06100124005500 - Housing and Urban Developmer	Procurement Of 4 Nos Of Dell Latitude 7480 - Intel I	23010113 - PURCHASE OF COMPUTERS	70435 - ELECTRICITY	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

06100124005600 - Housing and Urban Developmer	Procurement Of 4 Nos Of Hp Colour Laserjet Pro Mf	23010114 - PURCHASE OF COMPUTER PRINTERS	70435 - ELECTRICITY	20821300 - JERE	463,449,159.01	3,750,000.00	3,750,000.00	0.00	3,750,000.00	0.00	0.00
06100124005700 - Housing and Urban Developmer	Procurement Of 2 Nos Of Sharp Ar 6031N Desktop	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70435 - ELECTRICITY	20821300 - JERE	274,237,388.50	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100123002000 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Ajiri and Ngurwa	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	1,473,231,000.00	1,698,231,000.00	452,000,000.00	1,502,523,000.00	0.00	0.00
06100126000300 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Chul & Tampul	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	2,000,000,000.00	2,000,000,000.00	2,449,073,650.00	1,502,523,000.00	0.00	0.00
06100126000400 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Monguno Tdn fe	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	1,502,523,000.00	0.00	0.00
06100126000500 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Gajiram Tdn for	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	50,000,000.00	50,000,000.00	0.00	1,502,523,000.00	0.00	0.00
06100126000600 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Mmc Kuwari Td	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	0.00	0.00	0.00	1,502,523,000.00	0.00	0.00
06100126000700 - Housing and Urban Developmer	Provision Of Electricity:- Itd/Tdn To Molai Tdn for Ri	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	1,473,231,000.00	0.00	0.00	1,502,527,000.00	0.00	0.00
06100123002000 - Housing and Urban Developmer	Rehabilitation / Repairs - Electricity Borno Central (I	23030102 - REHABILITATION / REPAIRS - ELECTRICI	70435 - ELECTRICITY	20821300 - JERE	0.00	2,000,000,000.00	0.00	0.00	1,497,484,000.00	0.00	0.00
06100123002200 - Housing and Urban Developmer	Research on street lights development per 3 senato	23050101 - RESEARCH AND DEVELOPMENT	70435 - ELECTRICITY	20821300 - JERE	0.00	3,000,000.00	0.00	0.00	3,000,000.00	0.00	0.00
06100123002300 - Housing and Urban Developmer	Monitoring on project completion per 3 senatorial z	23050103 - MONITORING AND EVALUATION	70435 - ELECTRICITY	20821300 - JERE	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0.00	0.00
06100126000800 - Housing and Urban Developmer	Construction Of Additional Office Buildings In Jere	23020101 - CONSTRUCTION / PROVISION OF OFFI	70435 - ELECTRICITY	20821300 - JERE	0.00	0.00	0.00	0.00	314,782,000.00	0.00	0.00

023400100100	MINISTRY OF WORKS AND HOUSING										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***20,464,257,623.60***	***91,602,000,000.00***	***40,602,000,000.00***	***44,943,128,219.36***	***56,944,637,000.00***	***0.00***	***0.00***
06100124000100 - Housing and Urban Developmer	Purchase Of 3 Nos Of Safar Chair, 14 Nos Of Visitor	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	20821300 - JERE	2,517,027,997.40	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	0.00
06100124000200 - Housing and Urban Developmer	Purchase Of 5 Nos Of Hp Laptops for the ministry of	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	0.00
06100124000300 - Housing and Urban Developmer	Purchase Of 3 Nos Of M130A, 1 Nos M479 Pro Prin	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	7,000,000.00	7,000,000.00	0.00	3,500,000.00	0.00	0.00
06100124000400 - Housing and Urban Developmer	Purchase Of Hp Laserjet Enterprise Mfp M830Z for	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
06100124000500 - Housing and Urban Developmer	Procurement Of 6 Nos 500 Kva Generator for Minis	23010119 - PURCHASE OF POWER GENERATING SE	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00
06100124000600 - Housing and Urban Developmer	Purchase Of Roller 18 Tons, Payloader 966 G, Traile	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	300,000,000.00	300,000,000.00	30,000,000.00	1,500,000,000.00	0.00	0.00
06100124000600 - Housing and Urban Developmer	Purchase Of Batching Plant 400 Tons P/H, Quarry P	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	3,000,000,000.00	4,700,000,000.00	3,840,668,593.78	1,500,000,000.00	0.00	0.00
06100123000100 - Housing and Urban Developmer	Purchase Of Buildozer Ds 32, Motor Grader 140G, a	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	311,990,000.00	100,000,000.00	1,200,000,000.00	455,299,459.22	1,500,000,000.00	0.00	0.00
06100123000200 - Housing and Urban Developmer	Purchase Of Soil Compactor, Asphalt Roller And Pne	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,000,000,000.00	868,780,265.74	1,500,000,000.00	0.00	0.00
06100123000200 - Housing and Urban Developmer	Construction Of Office Building in mmc lga	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	2,000,000,000.00	526,666,408.80	500,000,000.00	0.00	0.00
06100123000300 - Housing and Urban Developmer	Construction Of Residential Bedroom in Jere Local G	23020102 - CONSTRUCTION / PROVISION OF RESI	70621 - COMMUNITY DEVELOPMENT	20821300 - JERE	12,270,074,336.38	2,000,000,000.00	5,000,000,000.00	9,986,886,060.01	1,000,000,000.00	0.00	0.00
06100123000300 - Housing and Urban Developmer	Construction Of Residential Bedroom in Biu Local G	23020102 - CONSTRUCTION / PROVISION OF RESI	70621 - COMMUNITY DEVELOPMENT	20830500 - BIU	180,837,100.00	5,000,000,000.00	500,000,000.00	4,176,140,000.00	1,000,000,000.00	0.00	0.00
06100123000400 - Housing and Urban Developmer	Construction of new housing estate @ MMC Local (	23020104 - CONSTRUCTION / PROVISION OF HOU	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	521,832,791.51	300,000,000.00	250,000,000.00	250,000,000.00	1,659,000,000.00	0.00	0.00
06100123000500 - Housing and Urban Developmer	Construction of Road in Gamboru Ngala Local Gove	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822500 - NGALA	0.00	250,000,000.00	1,000,000,000.00	827,740,310.30	1,329,885,000.00	0.00	0.00
06100126000900 - Housing and Urban Developmer	Construction of Road From bypass to Kashim Ibrahi	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,000,000,000.00	995,142,401.81	1,529,885,000.00	0.00	0.00
06100126001000 - Housing and Urban Developmer	Construction of Road From bypass to galtimari Ovei	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	1,000,000,000.00	25,000,000.00	0.00	1,529,885,000.00	0.00	0.00
06100126001100 - Housing and Urban Developmer	Construction of Road at Fulka to Kirawa	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20842800 - State wide	4,662,495,398.31	25,000,000.00	100,000,000.00	2,000,000,000.00	1,529,885,000.00	0.00	0.00
06100126001200 - Housing and Urban Developmer	Construction of Road From bypass to Giwa Barrack	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	2,000,000,000.00	300,000,000.00	0.00	1,529,885,000.00	0.00	0.00
06100126001300 - Housing and Urban Developmer	Construction of Road From bypass to Baga Fish Mar	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	300,000,000.00	5,000,000,000.00	5,000,000,000.00	1,529,885,000.00	0.00	0.00
06100126001400 - Housing and Urban Developmer	Construction of Road From Biu Town to Garkida	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	1,529,885,000.00	0.00	0.00
06100126001500 - Housing and Urban Developmer	Construction of Road From Biu Town to Zarawuyaku	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	5,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,529,885,000.00	0.00	0.00
06100125000100 - Housing and Urban Developmer	Construction of Road From Biu Town to Miringa	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	4,000,000,000.00	6,000,000,000.00	6,000,000,000.00	1,529,885,000.00	0.00	0.00
06100125000200 - Housing and Urban Developmer	Construction of new roads @ gubio lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	6,000,000,000.00	2,900,000,000.00	985,804,719.70	1,529,885,000.00	0.00	0.00
06100123000500 - Housing and Urban Developmer	completion of ongoing roads within mmc lga.	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	4,000,000,000.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126001600 - Housing and Urban Developmer	Construction of new roads @ bama lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126001700 - Housing and Urban Developmer	Construction of new roads @ gwoza lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126001800 - Housing and Urban Developmer	completion of ongoing roads within mmc lga.	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126001900 - Housing and Urban Developmer	Construction of new roads @ bama lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126002000 - Housing and Urban Developmer	Construction of new roads @ gubio lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126002100 - Housing and Urban Developmer	completion of ongoing roads within mmc lga.	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126002200 - Housing and Urban Developmer	Construction of new roads @ konduga lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126002300 - Housing and Urban Developmer	Construction of new roads @ monguno lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,885,000.00	0.00	0.00
06100126002400 - Housing and Urban Developmer	completion of ongoing roads within mmc lga.	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,529,902,000.00	0.00	0.00
06100125000300 - Housing and Urban Developmer	Construction Of Flyover Bridges at post office in jer	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100123000500 - Housing and Urban Developmer	Completion Of Bridges from molai kaleri to Giwaba	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124000700 - Housing and Urban Developmer	Construction Of Bridges at molai to university of ma	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124000800 - Housing and Urban Developmer	Construction Of Bridges at moduganari to road safe	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124000800 - Housing and Urban Developmer	Construction Of Bridges at moduganari to post offic	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124000900 - Housing and Urban Developmer	Construction Of Bridges at customs market to zabal	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124001000 - Housing and Urban Developmer	Construction Of Bridges at customs market to muna	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100124001000 - Housing and Urban Developmer	Construction Of Bridges at molai to university of ma	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,250,000,000.00	0.00	0.00
06100121000200 - Housing and Urban Developmer	Construction/Installation Of 6 Km Streetlights On Re	23020123 - CONSTRUCTION OF TRAFFIC /STREET LI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
06100126002500 - Housing and Urban Developmer	Construction/Installation Of 6 Km Streetlights On Re	23020123 - CONSTRUCTION OF TRAFFIC /STREET LI	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
06100125000400 - Housing and Urban Developmer	Rehabilitation Of residential building At Ngala Lga.	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
06100126002600 - Housing and Urban Developmer	Rehabilitation of Roads from Maiduguri - Damboa R	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,619,420,000.00	0.00	0.00
06100126002700 - Housing and Urban Developmer	Repairs of Industrial Park before Baga Fish Market I	23030128 - REHABILITATION/REPAIRS OF INFRAST	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,100,000,000.00	0.00	0.00
06100126002800 - Housing and Urban Developmer	Repairs of Industrial Park before njimtilo estate in j	23030128 - REHABILITATION/REPAIRS OF INFRAST	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,100,000,000.00	0.00	0.00
06100126002900 - Housing and Urban Developmer	Monitoring And Evaluation of ongoing Projects to th	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
06100126003000 - Housing and Urban Developmer	Repairs of equipment and machineries in mmc lga	23030129 - REPAIRS OF EQUIPMENT AND MACHIN	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00

023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BOR										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***4,989,125,892.48***	***12,152,435,000.00***	***16,645,435,000.00***	***14,450,617,352.50***	***27,243,112,000.00***	***0.00***	***0.00***
06100124004400 - Housing and Urban Developmer	Acquisition Of 2 plots of Land in M.M.C and Jere L.G	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00
06100124004500 - Housing and Urban Developmer	Purchase Of 11 Nos Of Tipping Trucks for Borno Roa	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20821300 - JERE	111,003,400.00	2,000,000,000.00	2,000,000,000.00	1,702,500,000.00	1,000,000,000.00	0.00	0.00
06100126003100 - Housing and Urban Developmer	Purchase Of 11 Nos Of Tipping Trucks for Borno Roa	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	7,000,000.00	7,000,000.00	0.00	1,000,000,000.00	0.00	0.00
06100124004700 - Housing and Urban Developmer	Purchase Of office furnitures (6 Nos Executive Chair	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	7,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00	0.00
06100124004800 - Housing and Urban Developmer	Purchase Of Computers (4 Nos Of Hp Notebook 15	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	4,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00	0.00
06100124004900 - Housing and Urban Developmer	Purchase Of Computer Printers (4 Nos Of Hp Office	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124005000 - Housing and Urban Developmer	Purchase Of Photocopying Machines (Sharp Monoc	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	2,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124005100 - Housing and Urban Developmer	Purchases Of Surveying Equipment (Theodolite Nor	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70451 - ROAD TRANSPORT	20821300 - JERE	222,586,133.84	10,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	0.00
06100123001600 - Housing and Urban Developmer	Purchase Of Heavy Duty Plants & Machineries (One	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70451 - ROAD TRANSPORT	20821300 - JERE	2,967,463,910.99	1,000,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00
06100123001700 - Housing and Urban Developmer	Purchase Of 1 No of Power Generating Set (500kVA	23010119 - PURCHASE OF POWER GENERATING SE	70451 - ROAD TRANSPORT	20821300 - JERE	1,688,072,447.65	25,000,000.00	6,579,247,000.00	4,658,520,722.50	25,435,000.00	0.00	0.00
06100123001800 - Housing and Urban Developmer	Provision Of Road & Drains At Waka College Of Edu	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	5,079,247,000.00	7,956,188,000.00	8,089,596,630.00	3,708,838,000.00	0.00	0.00
06100126003200 - Housing and Urban Developmer	Provision Of Road & Drains At Lau Dam in Konduga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,160,000,000.00	0.00	0.00
06100126003300 - Housing and Urban Developmer	Provision Of Road & Drains At Jidda Polo in jere lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,160,000,000.00	0.00	0.00
06100126003400 - Housing and Urban Developmer	Provision Of Road & Drains At Gomari airpost jere l	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,160,000,000.00	0.00	0.00
06100126003500 - Housing and Urban Developmer	Provision Of Road & Drains At Damboa Town in Dar	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,160,000,000.00	0.00	0.00
06100126003600 - Housing and Urban Developmer	Provision Of Road & Drains At Chibok lga	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,160,000,000.00	0.00	0.00
06100124005200 - Housing and Urban Developmer	Repairs of Road From Old Welcome To State Univer	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	3,956,188,000.00	0.00	0.00	3,817,589,000.00	0.00	0.00
06100126003700 - Housing and Urban Developmer	Repairs of Road From Galadima Junction to Bulabul	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,268,750,000.00	0.00	0.00
06100126003800 - Housing and Urban Developmer	Repairs of Road From Mairi Kuwait to Zannari in Jer	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,268,750,000.00	0.00	0.00
06100126003900 - Housing and Urban Developmer	Repairs of Road From Tudun wada to Shuwari-III in	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,268,750,000.00	0.00	0.00
06100125000100 - Housing and Urban Developmer	Monitoring And Evaluation for Borno Road Mainter	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0.00	0.00
06100125000200 - Housing and Urban Developmer	Purchase Of 1 No.Toyota Hilux for Borno Road Mair	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0.00	0.00
06100126004000 - Housing and Urban Developmer	Provision Of Road & Drains At Waka College Of Edu	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
06100126004100 - Housing and Urban Developmer	Provision Of Road & Drains At Waka College Of Edu	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20821600 - KONDUGA	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
06100126004200 - Housing and Urban Developmer	Provision Of Road & Drains At Waka College Of Edu	23020114 - CONSTRUCTION / PROVISION OF ROAI	70451 - ROAD TRANSPORT	20832700 - SHANI	0.00	0.00	0.00	0.00	800,000,000.00	0.00	0.00
06100126004300 - Housing and Urban Developmer	Repairs of Road From Old Welcome To State Univer	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20830400 - BAYO	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
06100126004400 - Housing and Urban Developmer	Repairs of Road From Old Welcome To State Univer	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20811000 - GUZAMALA	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
06100126004500 - Housing and Urban Developmer	Repairs of Road From Old Welcome To State Univer	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822500 - NGALA	0.00	0.00	0.00	0.00	800,000,000.00	0.00	0.00

023400700100	BORNO STATE HOUSING CORPORATION										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***300,000,000.00***	***300,000,000.00***	***0.00***	***100,000,000.00***	***0.00***	***0.00***
06100124006000 - Housing and Urban Developmer	Acquisition Of Land for reconstruction of Houses ac	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00

06100124006100 - Housing and Urban Developmer	Purchase Of 2Nos. of Vans/Publicity for Borno State	23010106 - PURCHASE OF VANS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
06100124006200 - Housing and Urban Developmer	Purchase Of 10Nos. of Executive Tables And 20Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124006300 - Housing and Urban Developmer	Purchase Of 6Nos. of Hp Printer Computers for Bor	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
06100124006400 - Housing and Urban Developmer	Purchase Of 6Nos. of Hp Desktop Computers And 5	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124006500 - Housing and Urban Developmer	Purchase Of 2Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
06100124006600 - Housing and Urban Developmer	Provision of shops across 1000, 777, 505 estate anc	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	279,000,000.00	279,000,000.00	0.00	79,000,000.00	0.00	0.00

025200100100	MINISTRY OF WATER RESOURCES										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*1,395,809,147.54*	*2,600,000,000.00*	*4,800,000,000.00*	*631,100,142.80*	*2,000,000,000.00*	*0.00*	*0.00*
10100124000100 - Water Resources and Rural Dev	Purchase Of 10No Sets Of Executive Chairs, Tables /	23010112 - PURCHASE OF OFFICE FURNITURE AND	70631 - WATER SUPPLY	20821300 - JERE	0.00	25,500,000.00	25,500,000.00	0.00	10,000,000.00	0.00	0.00
10100124000200 - Water Resources and Rural Dev	Purchase Of 10 Nos Of Hp 15-Notebook Intel Core i	23010113 - PURCHASE OF COMPUTERS	70631 - WATER SUPPLY	20821300 - JERE	0.00	15,500,000.00	15,500,000.00	142,000.00	10,000,000.00	0.00	0.00
10100124000300 - Water Resources and Rural Dev	Purchase Of 4 Nos Of Hp Colour Lasarjet Pro M283f	23010114 - PURCHASE OF COMPUTER PRINTERS	70631 - WATER SUPPLY	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
10100124000400 - Water Resources and Rural Dev	Purchase Of 4 Nos Of Sharp Ar5731 Photocopier for	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70631 - WATER SUPPLY	20821300 - JERE	0.00	8,550,000.00	8,550,000.00	120,000.00	2,000,000.00	0.00	0.00
10100124000500 - Water Resources and Rural Dev	Purchase Of One Cat 3512 1275Kva And Cat 3512 1	23010119 - PURCHASE OF POWER GENERATING SE	70631 - WATER SUPPLY	20821300 - JERE	190,303,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
10100124000600 - Water Resources and Rural Dev	Purchase Of 2 Nos Weir Multi - Stage Pump Vs Elec	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70631 - WATER SUPPLY	20821300 - JERE	1,097,003,800.00	826,550,000.00	826,550,000.00	0.00	800,000,000.00	0.00	0.00
10100124000800 - Water Resources and Rural Dev	Repairs of 50Nos of Boreholes within mmc lga	23020105 - CONSTRUCTION / PROVISION OF WAT	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	30,086,100.00	1,000,000,000.00	2,200,000,000.00	0.00	600,000,000.00	0.00	0.00
10100123000100 - Water Resources and Rural Dev	Repairs of 20Nos of Boreholes for the ministry of w	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20821300 - JERE	48,956,247.54	511,900,000.00	1,000,000,000.00	189,643,719.00	400,000,000.00	0.00	0.00
10100123000200 - Water Resources and Rural Dev	Repairs of office building for the ministry of water r	23030121 - REHABILITATION / REPAIRS OF OFFICE	70631 - WATER SUPPLY	20821300 - JERE	29,460,000.00	10,000,000.00	511,900,000.00	424,195,423.80	20,000,000.00	0.00	0.00
10100123000300 - Water Resources and Rural Dev	Survey On Pipe Retuculation And Geo Physical Surv	23030125 - REHABILITATION/REPAIRS- POWER GE	70631 - WATER SUPPLY	20821300 - JERE	0.00	20,000,000.00	10,000,000.00	7,726,000.00	30,000,000.00	0.00	0.00
10100123000400 - Water Resources and Rural Dev	Research And Development-Water Resources study	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20821300 - JERE	0.00	15,000,000.00	20,000,000.00	0.00	11,000,000.00	0.00	0.00
10100123000500 - Water Resources and Rural Dev	Monitoring Of On-Going Projects Across State	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20821300 - JERE	0.00	65,000,000.00	80,000,000.00	9,273,000.00	15,000,000.00	0.00	0.00

025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITA										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*299,596,712.76*	*3,950,000,000.00*	*3,930,000,000.00*	*15,792,821,887.43*	*12,174,364,000.00*	*0.00*	*250,000,000.00*
10100124000900 - Water Resources and Rural Dev	Purchase and installation Of 800 Unit of solar-powe	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70631 - WATER SUPPLY	20821300 - JERE	0.00	445,000,000.00	0.00	0.00	945,000,000.00	0.00	0.00
10100123000600 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	0.00	2,635,000,000.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000100 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000200 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000300 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000400 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000500 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100126000600 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pipe	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	1,104,700,000.00	0.00	0.00
10100123000700 - Water Resources and Rural Dev	Rehabilitation of Boreholes, overhead tanks and pip	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20842800 - State wide	0.00	650,000,000.00	445,000,000.00	189,436,582.26	1,515,000,000.00	0.00	0.00
10100123000800 - Water Resources and Rural Dev	Upgrading of Boreholes and Solar powered Facilitie	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20842800 - State wide	286,848,618.51	30,000,000.00	2,635,000,000.00	14,466,512,125.86	1,515,000,000.00	0.00	0.00
10100123000900 - Water Resources and Rural Dev	Research And Development-Water Resources study	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20842800 - State wide	0.00	50,000,000.00	650,000,000.00	443,857,372.25	50,000,000.00	0.00	0.00
10100123001000 - Water Resources and Rural Dev	Effective Monitoring and evaluation of Construction	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20842800 - State wide	0.00	70,000,000.00	30,000,000.00	0.00	71,000,000.00	0.00	0.00
10100123001100 - Water Resources and Rural Dev	Building capacity of personnel in Health, Education	23050130 - HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20821300 - JERE	12,748,094.25	70,000,000.00	50,000,000.00	57,289,730.77	50,000,000.00	0.00	0.00
10100126000700 - Water Resources and Rural Dev	Purchase Of (2) Nos of Printers M428Dw Hp Within	23020118 - CONSTRUCTION / PROVISION OF INFRA	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	70,000,000.00	597,314,953.17	45,464,000.00	0.00	0.00
10100126000800 - Water Resources and Rural Dev	NUT.3.WASH.3.2. 2. Strengthen of WASH Committe	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	50,000,000.00	38,411,123.12	30,000,000.00	0.00	30,000,000.00
10100126000900 - Water Resources and Rural Dev	NUT.5.WASH.5.2.12 Provide portable water supply	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	65,000,000.00	0.00	65,000,000.00
10100126001000 - Water Resources and Rural Dev	NUT.5.WASH.5.2.13 Training and retraining of WAS	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
10100126001100 - Water Resources and Rural Dev	NUT.5.WASH 5.2.14 Promote the commemoration	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00
10100126001200 - Water Resources and Rural Dev	NUT.5. WASH 5.2.15 Promote the commemoration	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00
10100126001300 - Water Resources and Rural Dev	NUT.1. IEC/SBCC 5. 1. 14. Develop and air TV/Radic	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00
10100126001400 - Water Resources and Rural Dev	NUT.5.SBCC.5.2.10 Sensitization of Household/com	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00
10100126001500 - Water Resources and Rural Dev	NUT.5.WASH.5.2.7 Promote the commemoration o	23020116 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00

025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*8,966,413,039.20*	*15,942,800,000.00*	*20,342,800,000.00*	*14,071,118,086.31*	*45,782,299,000.00*	*0.00*	*0.00*
13100121000300 - Reform of Government and Gov	Purchase/Acquisition Of (4000Sqkm) Land In Maidu	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00
13100124002000 - Reform of Government and Gov	Purchase Of (5) Nos of Toyota Hilux 2020 For Minis	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	15,400,000.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00
13100124002100 - Reform of Government and Gov	Purchase Of 10Nos of Executive Tables and 5Nos of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
13100124002200 - Reform of Government and Gov	Purchase of (10)Nos of Hp Laptops 13inch Within TI	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	8,138,000.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00
13100124002300 - Reform of Government and Gov	Purchase Of (2) Nos of Printers M428Dw Hp Within	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
13100124002400 - Reform of Government and Gov	Purchase Of (2)Nos of Sr-6031N Sharp Photocopyin	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00
13100124002500 - Reform of Government and Gov	Purchase Of (5)No of Heavy Trucks for the Ministry	23010139 - PURCHASE OF HEAVY DUTY PLANTS & I	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	350,000,000.00	350,000,000.00	0.00	750,000,000.00	0.00	0.00
13100123001800 - Reform of Government and Gov	Construction Of Nigeria Arabic College Ngala At Ng	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822500 - NGALA	13,000,000.00	1,073,000,000.00	1,073,000,000.00	0.00	1,500,000,000.00	0.00	0.00
13100123001900 - Reform of Government and Gov	Reconstruction of 6 Two Bedroom Staff Quarters In	23020102 - CONSTRUCTION / PROVISION OF RESI	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	388,000,000.00	388,000,000.00	0.00	2,467,971,000.00	0.00	0.00
13100123002000 - Reform of Government and Gov	Reconstruction Of 40 Nos. Two Bedroom Flats For L	23020104 - CONSTRUCTION / PROVISION OF HOU	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	10,000,000.00	6,878,000,000.00	6,878,000,000.00	6,914,912,059.00	3,023,958,000.00	0.00	0.00
13100123002100 - Reform of Government and Gov	Reconstruction Of 3 Primary Health Care Centres 1	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	390,800,000.00	260,000,000.00	260,000,000.00	0.00	360,000,000.00	0.00	0.00
13100123002200 - Reform of Government and Gov	Reconstruction Of 3 Seniors Secondary Schools, 1 E	23020107 - CONSTRUCTION / PROVISION OF PUBL	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	782,800,000.00	782,800,000.00	377,399,295.61	300,000,000.00	0.00	0.00
13100123002300 - Reform of Government and Gov	Construction of General Infrastructures, Rural Road	23020118 - CONSTRUCTION / PROVISION OF INFRA	70451 - ROAD TRANSPORT	20842800 - State wide	93,222,628.00	4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	1,000,000,000.00	0.00	0.00
13100123002400 - Reform of Government and Gov	Construction Of 2 blocks of 12-compartment shops	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	6,284,536,834.70	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
13100123002500 - Reform of Government and Gov	Provision Of Security Observation Towers, Commur	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00
13100123002600 - Reform of Government and Gov	Repairs/Rehabilitation Of Government Estate Vacat	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	750,000,000.00	750,000,000.00	27,034,780.00	2,000,000,000.00	0.00	0.00
13100123002700 - Reform of Government and Gov	Repairs/Rehabilitation Of 9 Boreholes, 1 Each In 9 S	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20842800 - State wide	850,000,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
13100123002800 - Reform of Government and Gov	Rehabilitation Of 3 VSACS, 1 Each In 3 Most Severel	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	25,000,000.00	25,000,000.00	0.00	500,000,000.00	0.00	0.00
13100123002900 - Reform of Government and Gov	Rehabilitation Of 2 Agricultural Stores 1 Each In Nor	23030112 - REHABILITATION / REPAIRS - AGRICU	70421 - AGRICULTURE	20842800 - State wide	10,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00
13100123003000 - Reform of Government and Gov	Repairs/Rehabilitation Of LGAs Offices (Secretariat,	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	500,000,000.00	0.00	0.00
13100123003100 - Reform of Government and Gov	Rehabilitation Of 5 Market Stalls (Stalls, Shops, Mar	23030124 - REHABILITATION/REPAIRS- MARKETS/H	70471 - DISTRIBUTIVE TRADE, STORAGE AND WARE	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	0.00
13100123003200 - Reform of Government and Gov	Joint Monitoring Visits (JMV) To Partners Supportec	23050103 - MONITORING AND EVALUATION	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	35,000,000.00	35,000,000.00	0.00	230,000,000.00	0.00	0.00
13100123003500 - Reform of Government and Gov	Train 1,000 Returnees On Cooperative Society Form	23050130 - HUMAN CAPITAL DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20842800 - State wide	1,291,315,576.50	700,000,000.00	500,000,000.00	0.00	50,000,000.00	0.00	0.00
13100126003800 - Reform of Government and Gov	Constructio Of residential building	23020102 - CONSTRUCTION / PROVISION OF RESI	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	0.00	3,900,000,000.00	2,751,771,951.70	0.00	0.00	0.00
13100126003900 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in aba	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	700,000,000.00	0.00	2,023,955,000.00	0.00	0.00
13100126004000 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in BA	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004100 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in dar	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004200 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in dik	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004300 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in gu	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004400 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in gw	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004500 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in jer	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004600 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in kal	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004700 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in kuk	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,023,955,000.00	0.00	0.00
13100126004800 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in ma	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	2,448,955,000.00	0.00	0.00
13100126004900 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in mi	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	3,023,955,000.00	0.00	0.00
13100126005000 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in mu	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	3,023,955,000.00	0.00	0.00
13100126005100 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in mo	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	3,023,955,000.00	0.00	0.00
13100126005200 - Reform of Government and Gov	Construction Of 50 Nos. Three Bedroom Flats in mo	23020104 - CONSTRUCTION / PROVISION OF HOU	70631 - WATER SUPPLY	20842800 - State wide	0.00	0.00	0.00	0.00	3,023,955,000.00	0.00	0.00

031805100100	BORNO STATE HIGH COURT OF JUSTICE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*20,000,000.00*	*20,000,000.00*	*0.00*	*20,000,000.00*	*0.00*	*0.00*
13100123010400 - Reform of Government and Gov	Rehabilitation Of one Magistrate Courts & one High	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

031805300100	BORNO STATE SHARIA COURT OF APPEAL										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*3,400,000.00*	*3,400,000.00*	*0.00*	*3,400,000.00*	*0.00*	*0.00*
13100123010600 - Reform of Government and Gov	Rehabilitation / Repairs Of one Sharia Court OfAppe	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.00

032600100100	MINISTRY OF JUSTICE										

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*661,063,891.00*	*1,832,000,000.00*	*1,837,000,000.00*	*1,072,642,282.27*	*6,303,000,000.00*	*0.00*	*0.00*
13100124002600 - Reform of Government and Gov	Purchase Of (5)Nos of Golf Car For The Ministry of J	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20821300 - JERE	0.00	100,000,000.00	100,000,000.00	0.00	210,000,000.00	0.00	0.00
13100124002700 - Reform of Government and Gov	Purchase Of 10Nos of Executive Chair And 25No of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	80,000,000.00	0.00	0.00
13100124002800 - Reform of Government and Gov	Purchase Of 1Nos of Hp Laptops For The Ministry of	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124002900 - Reform of Government and Gov	Purchase Of (1)No of Xr 320E Hp Printer For The Mi	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20821300 - JERE	591,063,891.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
13100124003000 - Reform of Government and Gov	Purchase Of 1No of Mx200D Sharp Photocopy Mach	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70331 - LAW COURTS	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	8,928,000.00	1,000,000.00	0.00	0.00
13100124003100 - Reform of Government and Gov	Purchase Of 2No of Sharp P100 Scanners For The M	23010118 - PURCHASE OF SCANNERS	70331 - LAW COURTS	20821300 - JERE	70,000,000.00	1,000,000.00	1,000,000.00	889,772,881.22	2,000,000.00	0.00	0.00
13100124003200 - Reform of Government and Gov	Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 k	23010119 - PURCHASE OF POWER GENERATING SE	70331 - LAW COURTS	20821300 - JERE	0.00	210,000,000.00	210,000,000.00	173,941,401.05	186,000,000.00	0.00	0.00
13100122001000 - Reform of Government and Gov	Construction Of Office building for judicial in Mmc L	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	1,300,000,000.00	1,300,000,000.00	0.00	770,000,000.00	0.00	0.00
13100122001100 - Reform of Government and Gov	Provision Of New one Library For Judicial Officers A	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70331 - LAW COURTS	20821300 - JERE	0.00	200,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00	0.00
13100122001300 - Reform of Government and Gov	Rehabilitation of Office Building Within the Ministry	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	0.00	0.00
13100122001400 - Reform of Government and Gov	Development on Primary Social Research, Research	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
13100123003600 - Reform of Government and Gov	Purchase Of 5No of Relevant Software For The Mini	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	20821300 - JERE	0.00	5,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00

032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGAT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*3,400,000.00*	*3,400,000.00*	*0.00*	*3,400,000.00*	*0.00*	*0.00*
13100124009400 - Reform of Government and Gov	Purchase Of 6 Nos of office chairs and 4 Nos of offic	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.00

032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*3,400,000.00*	*3,400,000.00*	*0.00*	*3,400,000.00*	*0.00*	*0.00*
05030424000300 - Second chance education	Purchase of 10 Nos Office chairs to higher islamic sc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
05030424000400 - Second chance education	Purchase of 100 Classroom chairs to higher islamic	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.00

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*3,511,735,343.00*	*666,900,000.00*	*8,134,900,000.00*	*2,896,678,145.24*	*1,110,502,000.00*	*0.00*	*300,000,000.00*
07100124000100 - Gender - General	Purchase Of 10Nos. of Various Teaching And Learni	23010124 - PURCHASE OF TEACHING / LEARNING A	71041 - FAMILY AND CHILDREN	20822100 - MAIDUGURI METRO	0.00	5,250,000.00	5,250,000.00	0.00	5,000,000.00	0.00	0.00
07100124000200 - Gender - General	Purchase Of 10Nos. of Tailoring Machine And Other	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	71041 - FAMILY AND CHILDREN	20822100 - MAIDUGURI METRO	0.00	12,600,000.00	12,600,000.00	0.00	13,000,000.00	0.00	0.00
07100123000100 - Gender - General	Rehabilitation of 10No of Health Clinic in Maiduguri	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
07100123000200 - Gender - General	Repairs Of 5No of Tents And Other Recreational Fac	23030118 - REHABILITATION / REPAIRS - RECREATI	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	53,857,000.00	22,050,000.00	22,050,000.00	0.00	23,152,000.00	0.00	0.00
07100123000300 - Gender - General	Repairs Of Offices building Within The Ministry of W	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	3,457,878,343.00	26,000,000.00	26,000,000.00	0.00	27,300,000.00	0.00	0.00
07100123000400 - Gender - General	Monitoring and Evaluation of various support to res	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	20842800 - State wide	0.00	11,000,000.00	11,000,000.00	0.00	11,550,000.00	0.00	0.00
07100123000500 - Gender - General	Support During Eid And Christmas Celebrations For	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	20842800 - State wide	0.00	480,000,000.00	480,000,000.00	272,979,000.00	400,000,000.00	0.00	0.00
07100125000100 - Gender - General	Construction of new women development center at	23020101 - CONSTRUCTION / PROVISION OF OFFIC	71041 - FAMILY AND CHILDREN	20821300 - JERE	0.00	100,000,000.00	7,268,000,000.00	2,623,699,145.24	320,000,000.00	0.00	0.00
07100126000100 - Gender - General	NUT.5.IEC/SBCC.2.1. 7. Promote and Support Early	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	20821300 - JERE	0.00	0.00	300,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00
07100126000200 - Gender - General	NUT.4.IEC/SBCC.2.1.9. Ensure the establishment of	23020118 - CONSTRUCTION / PROVISION OF INFRA	71041 - FAMILY AND CHILDREN	20821300 - JERE	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00

051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*8,989,419,773.42*	*15,850,000,000.00*	*15,850,000,000.00*	*28,297,092,416.95*	*60,563,300,000.00*	*12,000,000.00*	*100,000,000.00*
05010323000100 - Education sector coordination n	Purchase Of 35Nos set of classroom chairs and Vari	23010112 - PURCHASE OF OFFICE FURNITURE AND	70981 - EDUCATION N.E.C	20821900 - MAFA	150,771,399.84	40,800,000.00	40,800,000.00	0.00	1,000,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Procurement 100Nos of Hp Laptops For for The Min	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20821900 - MAFA	0.00	2,249,000.00	2,249,000.00	0.00	1,000,000,000.00	0.00	0.00
05010323000200 - Education sector coordination n	Purchase Of 4No of Hp M100 Printer Within for The	23010114 - PURCHASE OF COMPUTER PRINTERS	70981 - EDUCATION N.E.C	20821900 - MAFA	0.00	1,124,000.00	1,124,000.00	0.00	20,000,000.00	0.00	0.00
05010323000300 - Education sector coordination n	Purchase Of 1No of Sharp Max M200D Printer for T	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	2,249,000.00	2,249,000.00	0.00	10,000,000.00	0.00	0.00
05010323000400 - Education sector coordination n	Purchase Of 4No of Scanjet Pro 2000 Within for The	23010118 - PURCHASE OF SCANNERS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	35,000,000.00	2,121,000.00	2,121,000.00	0.00	0.00	0.00	0.00
05010323000100 - Education sector coordination n	Purchase Of Various Cooking Materials Across The	23010120 - PURCHASE OFCANTEEN / KITCHEN EQU	70981 - EDUCATION N.E.C	20842800 - State wide	6,510,000.00	5,250,000.00	5,250,000.00	0.00	150,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Purchase Of 10No set of Various Teaching And Lear	23010124 - PURCHASE OF TEACHING / LEARNING A	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	1,266,121,697.82	148,657,000.00	148,657,000.00	0.00	1,000,000,000.00	0.00	0.00
05010322000100 - Education sector coordination n	Purchase Of Library Books & Equipment Across The	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70981 - EDUCATION N.E.C	20842800 - State wide	5,490,885,426.04	11,135,000.00	11,135,000.00	0.00	200,000,000.00	0.00	0.00
05010322000100 - Education sector coordination n	Purchase Of Various Sporting Equipment Across The	23010126 - PURCHASE OF SPORTING / GAMING EC	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	30,838,000.00	30,838,000.00	0.00	0.00	0.00	0.00
05010322000200 - Education sector coordination n	Purchase Of Recreational Facilities Across The 27 L	23010130 - PURCHASE OF RECREATIONAL FACILITI	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	10,605,000.00	10,605,000.00	0.00	20,000,000.00	0.00	0.00
05010324000100 - Education sector coordination n	Purchase Of 25No set of Chairs And 35No set of Tat	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	650,900,700.00	205,000,000.00	205,000,000.00	0.00	1,000,000,000.00	0.00	0.00
05010324000100 - Education sector coordination n	Construction Of Office Building In Government Secc	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	137,783,000.00	137,783,000.00	0.00	1,200,000,000.00	0.00	0.00
05010324000100 - Education sector coordination n	Construction of Residential Quarters In Dikwa LGA	23020102 - CONSTRUCTION / PROVISION OF RESI	70621 - COMMUNITY DEVELOPMENT	20820800 - DIKWA	4,290,000.00	850,000,000.00	850,000,000.00	0.00	85,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Construction of Mega Public Secondary Schools Mo	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20812400 - MONGUNO	0.00	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	4,000,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Provision Of books to 1No of Library In each 3 Sena	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	42,420,000.00	42,420,000.00	0.00	600,000,000.00	0.00	0.00
05010323000500 - Education sector coordination n	Provision Of Sporting And Gaming Equipment For Se	23020112 - CONSTRUCTION / PROVISION OF SPOR	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	16,537,000.00	16,537,000.00	0.00	100,000,000.00	0.00	0.00
05010323000200 - Education sector coordination n	Provision of multi-purpose hall in NGANZAI LGA	23020118 - CONSTRUCTION / PROVISION OF INFRA	70981 - EDUCATION N.E.C	20812600 - NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	0.00	1,000,000,000.00	0.00	0.00
05010323000600 - Education sector coordination n	Provisions Of Gaming and sporting Facilities across	23020119 - CONSTRUCTION / PROVISION OF RECR	70981 - EDUCATION N.E.C	20842800 - State wide	1,351,297,749.72	32,130,000.00	32,130,000.00	0.00	11,000,000.00	0.00	0.00
05010323000300 - Education sector coordination n	Rehabilitation of 25No of Public Schools in 3 Senato	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,000,000,000.00	2,131,108,871.57	11,000,000,000.00	0.00	0.00
05010323000400 - Education sector coordination n	Rehabilitation Of Office Buildings In Government Se	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Repairs Of ICT Facilities In Government Secondary S	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	126,000,000.00	126,000,000.00	0.00	200,000,000.00	0.00	0.00
05010323000500 - Education sector coordination n	Planting Of Trees In Schools In Central And Northe	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	21,000,000.00	21,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
05010323000100 - Education sector coordination n	Research And Development is carried out to improv	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	32,130,000.00	32,130,000.00	19,400,000.00	50,000,000.00	0.00	0.00
05010323000700 - Education sector coordination n	Monitoring And Evaluation 3 Senatorial District Of T	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	182,130,000.00	182,130,000.00	22,025,314.92	180,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Acquisition educational softwares to improve learni	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	14,847,000.00	14,847,000.00	0.00	14,900,000.00	0.00	0.00
05010323000200 - Education sector coordination n	Provision Of Scholarship To National And Internatio	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	1,000,000,000.00	0.00	0.00
05010324000100 - Education sector coordination n	NUT.1.SBPs within mmc and jere schools for ministr	23010124 - PURCHASE OF TEACHING / LEARNING A	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	22,050,000.00	22,050,000.00	0.00	20,000,000.00	0.00	0.00
05010325000100 - Education sector coordination n	construction of ICT Facilities In Government Second	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	164,260,000.00	164,260,000.00	22,546,978.76	800,000,000.00	0.00	0.00
05010324000100 - Education sector coordination n	Construction of Residential Quarters In BIU LGA	23020102 - CONSTRUCTION / PROVISION OF RESI	70611 - HOUSING DEVELOPMENT	20830500 - BIU	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00
05010324000100 - Education sector coordination n	Construction of Residential Quarters In KAGA LGA	23020102 - CONSTRUCTION / PROVISION OF RESI	70611 - HOUSING DEVELOPMENT	20811400 - KAGA	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00
05010323000100 - Education sector coordination n	Construction of Mega Public Secondary Schools Ma	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20821900 - MAFA	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	4,000,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Construction of Mega Public Secondary Schools Kor	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20821600 - KONDUGA	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	5,000,000,000.00	0.00	0.00
05010323000100 - Education sector coordination n	Construction of Mega Public Secondary Schools Gul	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20810900 - GUBIO	0.00	1,923,685,000.00	1,923,685,000.00	1,900,000,000.00	5,000,000,000.00	0.00	0.00
05010323000200 - Education sector coordination n	construction of teachers quaters in Marte LGA	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20812200 - MARTE	0.00	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	0.00	0.00
05010323000200 - Education sector coordination n	construction of teachers quaters in bama LGA	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20820300 - BAMA	0.00	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00	0.00
05010326000100 - Education sector coordination n	Construction of 2 Mega Schools kukawa LGA	23020118 - CONSTRUCTION / PROVISION OF INFRA	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000200 - Education sector coordination n	Construction of 2 Mega Schools ngala LGA	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	3,690,400,000.00	0.00	0.00
05010326000300 - Education sector coordination n	Construction of Mega Public Secondary Schools ban	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	0.00
05010326000400 - Education sector coordination n	Construction of Mega Public Secondary Schools gua	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00
05010326000500 - Education sector coordination n	Construction of Mega Public Secondary Schools sha	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00
05010326000600 - Education sector coordination n	Construction of Mega Public Secondary Schools hav	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000700 - Education sector coordination n	Construction of Mega Public Secondary Schools ma	23020107 - CONSTRUCTION / PROVISION OF PUBL	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000800 - Education sector coordination n	Capacity building for 1,000 teachers in mmc lga	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000900 - Education sector coordination n	Capacity building for 500 teachers within jere lga	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326001000 - Education sector coordination n	NUT.1.Coordination.1.6.9 Conduct periodic monito	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20821900 - MAFA	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00

051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOA										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*3,997,200.00*	*11,000,000,000.00*	*11,000,000,000.00*	*2,678,502,621.52*	*15,774,625,000.00*	*0.00*	*0.00*
05010424000300 - Integrated supportive supervisio	Purchase Of 200 Nos set of Office chairs and tables	23010112 - PURCHASE OF OFFICE FURNITURE AND	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	588,350,000.00	588,350,000.00	10,000,000.00	583,350,000.00	0.00	0.00
05010424000400 - Integrated supportive supervisio	Purchase of 30 Nos HP 500G ROM Laptop Compute	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	26,407,000.00	26,407,000.00	0.00	326,407,000.00	0.00	0.00
05010424000500 - Integrated supportive supervisio	Purchase of 30 Nos HP Laser jet Computer Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	5,854,000.00	5,854,000.00	0.00	50,584,000.00	0.00	0.00
05010424000600 - Integrated supportive supervisio	Purchase of 10Nos Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	5,749,000.00	5,749,000.00	0.00	10,749,000.00	0.00	0.00
05010424000700 - Integrated supportive supervisio	Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS ana	23010118 - PURCHASE OF SCANNERS	70912 - PRIMARY EDUCATION	20842800 - State wide	3,893,600.00	6,851,000.00	6,851,000.00	0.00	6,851,000.00	0.00	0.00
05010424000800 - Integrated supportive supervisio	Purchase of 20 nos of white boards and audio-visua	23010124 - PURCHASE OF TEACHING / LEARNING A	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	462,500,000.00	462,500,000.00	0.00	762,500,000.00	0.00	0.00
05010424000900 - Integrated supportive supervisio	Purchase of E-Library kits and Equipment to various	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	95,484,000.00	95,484,000.00	39,028,410.00	95,484,000.00	0.00	0.00
05010424001000 - Integrated supportive supervisio	Purchase Of Sporting kits and other game equipmen	23010126 - PURCHASE OF SPORTING / GAMING EC	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	10,762,000.00	10,762,000.00	0.00	120,762,000.00	0.00	0.00
05010424001100 - Integrated supportive supervisio	Purchase of Recreational Facilities to 50 selected sc	23010130 - PURCHASE OF RECREATIONAL FACILITI	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	16,012,000.00	16,012,000.00	0.00	16,012,000.00	0.00	0.00
05010424001200 - Integrated supportive supervisio	Purchase of 100 two-seater pupils Furniture and tea	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	1,155,016,000.00	1,155,016,000.00	265,563,105.00	1,155,016,000.00	0.00	0.00

05010424001300 - Integrated supportive supervisi	Provision of 2 NOS Water and sanitation facilities to	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	0.00	165,125,000.00	165,125,000.00	77,664,788.07	165,125,000.00	0.00	0.00
05010423000300 - Integrated supportive supervisi	Construction of 10 NOS blocks of classrooms storey	23020107 - CONSTRUCTION / PROVISION OF PUBL	70611 - HOUSING DEVELOPMENT	20831100 - GWOZA	0.00	1,315,260,000.00	1,315,260,000.00	1,483,000,339.95	1,132,762,000.00	0.00	0.00
05010423000400 - Integrated supportive supervisi	Construction of Libraries to selected JUNIOR SECON	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	132,050,000.00	132,050,000.00	0.00	132,050,000.00	0.00	0.00
05010423000500 - Integrated supportive supervisi	Provision of Lawn tennis, badminton, voleyball etc	23020112 - CONSTRUCTION / PROVISION OF SPOR	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	171,150,000.00	171,150,000.00	0.00	171,150,000.00	0.00	0.00
05010424001400 - Integrated supportive supervisi	Provision of poultry kits and other farm tools for scl	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20842800 - State wide	103,600.00	66,675,000.00	66,675,000.00	0.00	126,675,000.00	0.00	0.00
05010423000600 - Integrated supportive supervisi	Construction of 15-blocks of 30 classroom to junior	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	2,364,185,000.00	2,364,185,000.00	108,264,544.14	2,364,185,000.00	0.00	0.00
05010423000700 - Integrated supportive supervisi	Construction of Ict OFFICE IN 9 LGA in 3 in each of t	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	32,340,000.00	32,340,000.00	0.00	132,340,000.00	0.00	0.00
05010423000800 - Integrated supportive supervisi	Renovation of blocks of classroom and staff quarter	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70611 - HOUSING DEVELOPMENT	20830200 - ASKIRA UBA	0.00	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	0.00	0.00
05010423000900 - Integrated supportive supervisi	Routine monitoring of schools projects in MMC LGA	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	95,150,000.00	95,150,000.00	48,242,285.00	195,150,000.00	0.00	0.00
05010423001000 - Integrated supportive supervisi	Capacity building for 1,500 teachers in Bama lga	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	250,050,000.00	250,050,000.00	30,354,576.97	1,250,050,000.00	0.00	0.00
05010423000300 - Integrated supportive supervisi	Construction of 14 blocks of classrooms storey IN A	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20810100 - ABADAM	0.00	1,315,260,000.00	1,315,260,000.00	0.00	1,132,762,000.00	0.00	0.00
05010423000300 - Integrated supportive supervisi	Construction of 14 blocks of classrooms storey IN M	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20821900 - MAFA	0.00	1,315,260,000.00	1,315,260,000.00	0.00	1,132,762,000.00	0.00	0.00
05010426000100 - Integrated supportive supervisi	Construction of 14 blocks of classrooms storey IN m	23020107 - CONSTRUCTION / PROVISION OF PUBL	70912 - PRIMARY EDUCATION	20821900 - MAFA	0.00	0.00	0.00	0.00	1,132,764,000.00	0.00	0.00
05010426000400 - Integrated supportive supervisi	Construction of 10 blocks of 2 classrooms with offic	23050130 - HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	433,167,000.00	0.00	0.00
05010426000500 - Integrated supportive supervisi	Rebuilding classrooms destroyed by insurgency (2,2	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	695,490,000.00	0.00	0.00
05010426000600 - Integrated supportive supervisi	Provision of Toilets, water points, and handwashing	23020105 - CONSTRUCTION / PROVISION OF WAT	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	434,875,000.00	0.00	0.00
05010426000700 - Integrated supportive supervisi	Purchase of Tablets, laptops, and projectors for sch	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	123,593,000.00	0.00	0.00
05010426000800 - Integrated supportive supervisi	Purchase of Textbooks, learner guides, teaching aid	23010124 - PURCHASE OF TEACHING / LEARNING A	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	87,500,000.00	0.00	0.00

051700800100	**BORNO STATE LIBRARY BOARD**										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***20,000,000.00***	***20,000,000.00***	***20,000,000.00***	***30,000,000.00***	***0.00***	***0.00***
05010424001500 - Integrated supportive supervisi	Purchase Of Library 30 Nos of chairs and reading ta	23010112 - PURCHASE OF OFFICE FURNITURE AND	70971 - R & D EDUCATION	20842800 - State wide	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00
05010423001100 - Integrated supportive supervisi	Purchase Of 100 Library Books for Borno State Libra	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70971 - R & D EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	0.00	0.00
05010423001200 - Integrated supportive supervisi	Rehabilitation Of Administration Office At Headqua	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	0.00

051701000100	**BORNO STATE AGENCY FOR MASS LITERACY**										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***50,000,000.00***	***50,000,000.00***	***5,000,000.00***	***620,000,000.00***	***0.00***	***0.00***
05010324001600 - Education sector coordination n	Purchase Of Office 20 table and chairs for the Born	23010112 - PURCHASE OF OFFICE FURNITURE AND	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	8,000,000.00	8,000,000.00	5,000,000.00	210,000,000.00	0.00	0.00
05010324001700 - Education sector coordination n	Purchase Of 2 Nos. HP Laptop 15 - Intel Pentium fo	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	0.00
05010324001800 - Education sector coordination n	Purchase Of 4 Nos. HP Hp Smart Tank 516 printer fo	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00	0.00
05010324001900 - Education sector coordination n	Purchase Of 3 NOS OF Sharp MX B200 Black & Whi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
05010324002000 - Education sector coordination n	Purchase Of canteen equipment for the Borno Stat	23010120 - PURCHASE OFCANTEEN / KITCHEN EQU	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
05010324002100 - Education sector coordination n	Purchase Of Teaching and Learning Aid Equipment f	23010124 - PURCHASE OF TEACHING / LEARNING A	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	108,000,000.00	0.00	0.00
05010324002200 - Education sector coordination n	Purchase Of 30 nos of Library Books for the Borno S	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	23,000,000.00	0.00	0.00
05010324002300 - Education sector coordination n	Purchase Of 5No of Chairs And 5No of Tables for the	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	51,000,000.00	0.00	0.00
05010324002400 - Education sector coordination n	Provision Of Water Overhead tanks, piping, and Dri	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
05010324002500 - Education sector coordination n	Construction of 1 nos of New Class at The Borno Sta	23020107 - CONSTRUCTION / PROVISION OF PUBL	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	0.00
05010324002600 - Education sector coordination n	Provision Of 4 nos new published Books at Borno S	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
05010324002700 - Education sector coordination n	Renovation of Classes At The Borno State Agency fo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	0.00
05010324002800 - Education sector coordination n	Rehabilitation of Offices at the Borno State Agency	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	202,000,000.00	0.00	0.00
05010324002900 - Education sector coordination n	Monitoring and supervision of libraries across the st	23050103 - MONITORING AND EVALUATION	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20842800 - State wide	0.00	7,000,000.00	7,000,000.00	0.00	10,000,000.00	0.00	0.00

051701100100	**BORNO STATE NOMADIC EDUCATION BOARD**										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***3,400,000.00***	***3,400,000.00***	***0.00***	***3,400,000.00***	***0.00***	***0.00***
05010324003000 - Education sector coordination n	Procurement Of 3Nos. Of Executive Tables And 3No	23010112 - PURCHASE OF OFFICE FURNITURE AND	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
05010324003100 - Education sector coordination n	Procurement Of 2No. Of Hp Laptop To Nomadic Edu	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00
05010324003200 - Education sector coordination n	Procurement Of 1nos 5Kva Solar System Inverter To	23010119 - PURCHASE OF POWER GENERATING SE	70912 - PRIMARY EDUCATION	20821900 - MAFA	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00

051705400100	**BORNO STATE SECONDARY SCHOOLS EDUCATION**										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***500,000,000.00***	***500,000,000.00***	***116,336,170.00***	***438,000,000.00***	***0.00***	***0.00***
05010324003500 - Education sector coordination n	Procurement Of 3Nos. Of Executive Tables And Exc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	8,000,000.00	8,000,000.00	0.00	20,000,000.00	0.00	0.00
05010324003600 - Education sector coordination n	Procurement Of 27 Nos. Of Hp Laptops To The Teac	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	27,000,000.00	0.00	0.00
05010324003700 - Education sector coordination n	Procurement Of 5Nos. Of Hp Printers To The Teachi	23010114 - PURCHASE OF COMPUTER PRINTERS	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	0.00
05010324003800 - Education sector coordination n	Procurement Of 5Nos. Of Sharp Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	0.00
05010324003900 - Education sector coordination n	Construction Of 1 nos of Office In The Teaching Ser	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	100,000,000.00	100,000,000.00	0.00	5,000,000.00	0.00	0.00
05010324004000 - Education sector coordination n	Rehabilitation Of 3 block of Office In The Teaching S	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	70,400,000.00	70,400,000.00	0.00	25,400,000.00	0.00	0.00
05010324004100 - Education sector coordination n	Acquisition of Accounting and Budget Software In T	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	33,000,000.00	0.00	0.00
05010324004200 - Education sector coordination n	Monitoring And Supervision Of Teachers within the	23050103 - MONITORING AND EVALUATION	70922 - UPPER-SECONDARY EDUCATION	20821300 - JERE	0.00	238,000,000.00	238,000,000.00	116,336,170.00	250,000,000.00	0.00	0.00
05010325000100 - Education sector coordination n	Capacity Building and training, retraining of all teac	23050130 - HUMAN CAPITAL DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	20842800 - State wide	0.00	69,600,000.00	69,600,000.00	0.00	57,600,000.00	0.00	0.00

051706500100	**BORNO STATE EDUCATION TRUST FUND (ETF)**										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***632,828,145.20***	***2,496,000,000.00***	***2,536,000,000.00***	***1,120,515,501.66***	***3,136,230,000.00***	***0.00***	***0.00***
05010424004300 - Integrated supportive supervisi	Purchase Of 1 Nos. Of Hilux for The Executive Secre	23010105 - PURCHASE OF MOTOR VEHICLES	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	150,000,000.00	150,000,000.00	92,388,000.00	100,000,000.00	0.00	0.00
05010424004400 - Integrated supportive supervisi	Procurement Of 10 Nos. Of Executive Tables And Ex	23010112 - PURCHASE OF OFFICE FURNITURE AND	70981 - EDUCATION N.E.C	20821300 - JERE	7,750,660.00	20,000,000.00	20,000,000.00	607,000.00	100,000,000.00	0.00	0.00
05010424004500 - Integrated supportive supervisi	Procurement Of 200 Nos. Of Hp Laptops To The Edu	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20821300 - JERE	4,756,000.00	20,000,000.00	20,000,000.00	1,200,000.00	200,000,000.00	0.00	0.00
05010424004600 - Integrated supportive supervisi	Procurement Of 10 Nos. Of Hp Printers To The Educ	23010114 - PURCHASE OF COMPUTER PRINTERS	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	173,500.00	30,000,000.00	0.00	0.00
05010424004700 - Integrated supportive supervisi	Procurement Of 4 Nos. Of Sharp Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00	0.00
05010424004800 - Integrated supportive supervisi	Procurement Of 2 Nos. Of Scanner To The Educatio	23010118 - PURCHASE OF SCANNERS	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
05010423001300 - Integrated supportive supervisi	Purchase Of Teaching And Learning Aid Equipment	23010124 - PURCHASE OF TEACHING / LEARNING A	70981 - EDUCATION N.E.C	20842800 - State wide	52,918,962.50	120,000,000.00	120,000,000.00	39,960,120.00	100,000,000.00	0.00	0.00
05010423001400 - Integrated supportive supervisi	Purchase Of 100 nos of Library Books Within Mmc A	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	40,000,000.00	40,000,000.00	24,275,500.00	50,000,000.00	0.00	0.00
05010423001500 - Integrated supportive supervisi	Purchase Of Sporting / Gaming Equipment for Educ	23010126 - PURCHASE OF SPORTING / GAMING EC	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
05010423001600 - Integrated supportive supervisi	Purchase Of 1 nos of CCTV Equipment for Educatior	23010128 - PURCHASE OF SECURITY EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	456,500.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
05010424004900 - Integrated supportive supervisi	Purchase Of 300 Nos of classroom desk Across Stati	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	100,000,000.00	100,000,000.00	3,691,000.00	0.00	0.00	0.00
05010423001800 - Integrated supportive supervisi	Construction Of 20 Nos. Of Staff Quarter Within Mr	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	215,000,000.00	40,000,000.00	13,557,000.00	639,230,000.00	0.00	0.00
05010424005000 - Integrated supportive supervisi	construction Of 5 Nos. Of Boreholes Within M.M.C	23020105 - CONSTRUCTION / PROVISION OF WAT	70631 - WATER SUPPLY	20842800 - State wide	30,771,000.00	50,000,000.00	215,000,000.00	12,737,456.00	50,000,000.00	0.00	0.00
05010424000200 - Integrated supportive supervisi	Construction Of 3 Nos of blocks of class 1 Per Senat	23020107 - CONSTRUCTION / PROVISION OF PUBL	70611 - HOUSING DEVELOPMENT	20821300 - JERE	78,548,338.20	450,000,000.00	24,268,000.00	19,250,000.00	400,000,000.00	0.00	0.00
05010424005100 - Integrated supportive supervisi	construction of 2 nos of office blocks in main office	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20842800 - State wide	49,709,285.50	200,000,000.00	450,000,000.00	322,329,609.20	200,000,000.00	0.00	0.00
05010424005200 - Integrated supportive supervisi	Rehabilitation Repairs Of 2 nos of Public Schools W	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	200,000,000.00	200,000,000.00	159,182,981.00	200,000,000.00	0.00	0.00
05010424000100 - Integrated supportive supervisi	Rehabilitation Repairs Of 2 nos of Libraries Within M	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	20842800 - State wide	50,000,000.00	100,000,000.00	200,000,000.00	24,372,328.58	100,000,000.00	0.00	0.00
05010424000100 - Integrated supportive supervisi	Tree Planting Campign Across Various Schools acro	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20842800 - State wide	3,300,000.00	30,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
05010424000100 - Integrated supportive supervisi	Research And Development for Education Trust Fun	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	50,000,000.00	30,000,000.00	1,898,000.00	70,000,000.00	0.00	0.00
05010424000200 - Integrated supportive supervisi	Provision of relevant Educational Software for High	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20842800 - State wide	450,000.00	50,000,000.00	50,000,000.00	8,880,467.88	30,000,000.00	0.00	0.00
05010424000300 - Integrated supportive supervisi	Evaluation and Monitoring of ongoing Projects in th	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	30,000,000.00	50,000,000.00	31,878,700.00	140,000,000.00	0.00	0.00
05010424000400 - Integrated supportive supervisi	Annual School Celebration to secondary school	23050104 - ANNIVERSARIES/CELEBRATIONS	70981 - EDUCATION N.E.C	20842800 - State wide	89,435,999.00	20,000,000.00	43,342,000.00	43,341,825.00	20,000,000.00	0.00	0.00
05010424000300 - Integrated supportive supervisi	Capacity building for 200 Student Within M.M.C & J	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	264,731,400.00	480,000,000.00	32,390,000.00	32,390,000.00	350,000,000.00	0.00	0.00
05010425000100 - Integrated supportive supervisi	Procurement of shares/trade commodity within mm	23010143 - PURCHASE OF SHARES & INVESTMENTS	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	40,000,000.00	480,000,000.00	288,402,014.00	50,000,000.00	0.00	0.00
05010425000200 - Integrated supportive supervisi	Provision Of Libraries Within M.M.C & Jere LGAs.	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	20,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00	0.00
05010425000300 - Integrated supportive supervisi	Construction of I bos of ICT Center for Education Tru	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
05010425000400 - Integrated supportive supervisi	Repairs Of 5 Nos. Of Boreholes Within M.M.C LGAs	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20821300 - JERE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
05010425000500 - Integrated supportive supervisi	Repairs Of 6 Nos. Of Staff Quarter Within Mmc & Je	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	30,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	0.00
05010425000600 - Integrated supportive supervisi	Rehabilitation/ Repair of (20)No of Solar panel P22	23030125 - REHABILITATION/REPAIRS- POWER GE	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	5,000,000.00	30,000,000.00	0.00	5,000,000.00	0.00	0.00
05010425000700 - Integrated supportive supervisi	Repairs of ICT Center within the higher schools cent	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
05010425000800 - Integrated supportive supervisi	Repairs Of Infrastructure for Education Trust Fund r	23030128 - REHABILITATION/REPAIRS OF INFRAST	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	0.00
05010426000200 - Integrated supportive supervisi	Repairs Of 5 Nos. Of Boreholes Within Jere LGAs.	23040106 - CLIMATE CHANGE MANAGEMENT & CO	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	0.00	10,000,000.00	0.00	15,000,000.00	0.00	0.00
05010426000300 - Integrated supportive supervisi	Repairs Of 10 Nos. Of Staff Quarter Within Mmc & J	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	0.00	0.00	0.00	0.00	90,000,000.00	0.00	0.00

051706600100	**BORNO STATE ARABIC AND SANGAYA EDUCATION**										

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*23,691,415.00*	*1,237,650,000.00*	*1,237,650,000.00*	*484,707,585.46*	*630,450,000.00*	*0.00*	*0.00*
05010324007500 - Education sector coordination n	Procurement Of 5Nos. Of Executive Tables for Born	23010112 - PURCHASE OF OFFICE FURNITURE AND	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,600,000.00	4,600,000.00	950,000.00	5,200,000.00	0.00	0.00
05010324007600 - Education sector coordination n	Procurement Of 2Nos. Of Laptops pavillion core i3 /	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,725,000.00	1,725,000.00	870,000.00	2,000,000.00	0.00	0.00
05010324007700 - Education sector coordination n	Procurement Of 2Nos. Of Hp Colourlaser Jet for Bor	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,725,000.00	1,725,000.00	1,070,000.00	2,000,000.00	0.00	0.00
05010324007800 - Education sector coordination n	Procurement Of 2Nos. Of Sharp Photocopying Mas	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,725,000.00	1,725,000.00	0.00	2,000,000.00	0.00	0.00
05010324007900 - Education sector coordination n	Procurement Of 2Nos. Scanners for Borno State Ara	23010118 - PURCHASE OF SCANNERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	575,000.00	575,000.00	0.00	650,000.00	0.00	0.00
05010324008000 - Education sector coordination n	Purchase of 20 nos of white boards and audio-visua	23010124 - PURCHASE OF TEACHING / LEARNING A	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	28,000,000.00	28,000,000.00	7,404,500.00	12,000,000.00	0.00	0.00
05010324008100 - Education sector coordination n	Purchase Of Text Books And Research Materials For	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	17,000,000.00	17,000,000.00	0.00	5,000,000.00	0.00	0.00
05010324008200 - Education sector coordination n	Purchase Of Sporting kits and other game equipmer	23010126 - PURCHASE OF SPORTING / GAMING EC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
05010324008300 - Education sector coordination n	Purchase of Recreational Facilities to 50 selected sc	23010130 - PURCHASE OF RECREATIONAL FACILITI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
05010324008400 - Education sector coordination n	Purchase Of 300 Nos of classroom desk Across Stat	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	23,000,000.00	23,000,000.00	2,050,000.00	26,850,000.00	0.00	0.00
05010324008500 - Education sector coordination n	Construction Of 15Nos. Of New Boreholes for Born	23020105 - CONSTRUCTION / PROVISION OF WATI	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	149,000,000.00	137,000,000.00	0.00	15,000,000.00	0.00	0.00
05010324008600 - Education sector coordination n	Construction Of Sangaya/Islamiyya Schools for Borr	23020107 - CONSTRUCTION / PROVISION OF PUBL	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	186,300,000.00	186,300,000.00	47,562,890.00	70,000,000.00	0.00	0.00
05010324008700 - Education sector coordination n	Construction Of Sanagaya Libraries for Borno State	23020111 - CONSTRUCTION / PROVISION OF LIBR	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	132,000,000.00	132,000,000.00	0.00	10,000,000.00	0.00	0.00
05010324008800 - Education sector coordination n	Provision Of Sporting Facilities for Borno State Arab	23020112 - CONSTRUCTION / PROVISION OF SPOR	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	4,695,000.00	5,000,000.00	0.00	0.00
05010324008900 - Education sector coordination n	Construction Of Ict Center for Borno State Arabic ar	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	1,335,000.00	50,000,000.00	50,000,000.00	13,663,000.00	10,000,000.00	0.00	0.00
05010324009000 - Education sector coordination n	Rehabilitation Of Sangaya/Islamiyya Schools water	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	1,095,000.00	163,000,000.00	163,000,000.00	4,272,345.00	65,000,000.00	0.00	0.00
05010324000800 - Education sector coordination n	Research And Development for Borno State Arabic	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	21,261,415.00	15,000,000.00	27,000,000.00	26,427,580.00	50,000,000.00	0.00	0.00
05010324000500 - Education sector coordination n	Monitoring And Evaluation for Borno State Arabic a	23050103 - MONITORING AND EVALUATION	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	126,000,000.00	126,000,000.00	67,613,560.00	139,100,000.00	0.00	0.00
05010324001000 - Education sector coordination n	Capacity building for 100 Islamiyya Student to Local	23050130 - HUMAN CAPITAL DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	313,000,000.00	313,000,000.00	308,128,710.46	200,650,000.00	0.00	0.00

051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*17,446,300.00*	*1,720,000,000.00*	*1,720,000,000.00*	*1,513,456,329.63*	*1,056,066,000.00*	*0.00*	*0.00*
05030124000200 - Inclusive Education	Repairs Of 4-Blocks Of Staff Quarters for The Ramat	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	930,000,000.00	930,000,000.00	567,896,869.39	915,066,000.00	0.00	0.00
05030124000300 - Inclusive Education	Rehabilitation Of Lectures Halls for The Ramat Poly	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	9,154,300.00	640,000,000.00	640,000,000.00	71,975,032.01	0.00	0.00	0.00
05030124000400 - Inclusive Education	Monitoring And Supervision for Learning in achievir	23050103 - MONITORING AND EVALUATION	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	8,292,000.00	15,000,000.00	15,000,000.00	0.00	66,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Human capital Development and scholarships in Ma	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	75,000,000.00	75,000,000.00	873,584,428.23	0.00	0.00	0.00
05030125000200 - Inclusive Education	Purchase of 1No of Toyota Hilux to the Provost	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	60,000,000.00	60,000,000.00	0.00	75,000,000.00	0.00	0.00

051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*1,475,829,000.00*	*1,475,829,000.00*	*0.00*	*971,033,000.00*	*0.00*	*0.00*
05030124000600 - Inclusive Education	Procurement Of 1Nos. Of Hilux Vehicles To The Pro	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	40,516,000.00	40,516,000.00	0.00	0.00	0.00	0.00
05030124000700 - Inclusive Education	Construction Of Staff Quarters/Provost House/Gues	23020102 - CONSTRUCTION / PROVISION OF RESIL	70611 - HOUSING DEVELOPMENT	20830500 - BIU	0.00	496,484,000.00	496,484,000.00	0.00	355,000,000.00	0.00	0.00
05030124000800 - Inclusive Education	Construction Of 2Nos Of Newly Boreholes At The Sc	23020105 - CONSTRUCTION / PROVISION OF WATI	70631 - WATER SUPPLY	20830500 - BIU	0.00	10,500,000.00	10,500,000.00	0.00	25,000,000.00	0.00	0.00
05030124000900 - Inclusive Education	Construction Of Gymnasium/Gateway Fence & Lan	23020118 - CONSTRUCTION / PROVISION OF INFR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	507,563,000.00	507,563,000.00	0.00	460,517,000.00	0.00	0.00
05030124000200 - Inclusive Education	Monitoring And Evaluation is been carried out to as	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	260,250,000.00	260,250,000.00	0.00	30,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 k	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	60,000,000.00	60,000,000.00	0.00	40,516,000.00	0.00	0.00
05030125000200 - Inclusive Education	Celebration Of Fasting Period, Eidul Fitr And Eidul K	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	100,516,000.00	100,516,000.00	0.00	0.00	0.00	0.00
05030126000100 - Inclusive Education	Procurement Of Books & Equipment To The Studen	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	0.00	0.00	0.00	60,000,000.00	0.00	0.00

051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI CO										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*10,984,200.00*	*1,282,600,000.00*	*1,282,600,000.00*	*11,238,800.00*	*782,600,000.00*	*0.00*	*0.00*
05030124001000 - Inclusive Education	Procurement Of 2Nos. Of Executive Tables And Exe	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	5,500,000.00	5,500,000.00	3,000,000.00	5,000,000.00	0.00	0.00
05030124001100 - Inclusive Education	Procurement Of 2Nos. Of Hp Pavillion core i7 Lapto	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
05030124001200 - Inclusive Education	Procurement Of 2Nos. Of Hp MD200 Printers for T	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	5,000,000.00	5,000,000.00	0.00	4,500,000.00	0.00	0.00
05030124001300 - Inclusive Education	Procurement Of 2Nos. Of Sharp XM310 Photocopyi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	573,800.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
05030124001400 - Inclusive Education	Procurement Of Teaching And Learning Aid Equipm	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	10,500,000.00	10,500,000.00	2,260,000.00	10,500,000.00	0.00	0.00
05030124001500 - Inclusive Education	Construction Of 2 Blocks Of Hostels In The El-Kanem	23020107 - CONSTRUCTION / PROVISION OF PUBL	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	360,000,000.00	360,000,000.00	126,000.00	75,500,000.00	0.00	0.00
05030124001600 - Inclusive Education	Construction Of Libraries In The El-Kanemi College	23020111 - CONSTRUCTION / PROVISION OF LIBR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	0.00	0.00
05030124001700 - Inclusive Education	Provision Of Tables Tennies And Other Sporting Fac	23020112 - CONSTRUCTION / PROVISION OF SPOR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	4,141,200.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
05030124001800 - Inclusive Education	Construction Of Examination Hall In The El-Kanemi	23020118 - CONSTRUCTION / PROVISION OF INFR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	816,000,000.00	816,000,000.00	981,500.00	601,500,000.00	0.00	0.00
05030124001900 - Inclusive Education	Construction Of Lecture Halls for Umar Ibn Ibrahim	23020119 - CONSTRUCTION / PROVISION OF RECR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
05030124002000 - Inclusive Education	Rehabilitation Of 4Nos. Of Boreholes for Umar Ibn I	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20820300 - BAMA	0.00	5,500,000.00	5,500,000.00	500,000.00	5,500,000.00	0.00	0.00
05030124002100 - Inclusive Education	Rehabilitation Of Clinic for Umar Ibn Ibrahim El-Kan	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20820300 - BAMA	6,081,300.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00	0.00
05030124002200 - Inclusive Education	Rehabilitation Of Classes, Rooms And Libraries for L	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20820300 - BAMA	0.00	15,500,000.00	15,500,000.00	4,000,000.00	15,500,000.00	0.00	0.00
05030124002300 - Inclusive Education	Rehabilitation Of Ict Center for Umar Ibn Ibrahim El	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	187,900.00	5,500,000.00	5,500,000.00	371,300.00	5,500,000.00	0.00	0.00
05030124000300 - Inclusive Education	Research On Various Development For Secured Anc	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	0.00
05030124000600 - Inclusive Education	Monitoring And Supervision Of Student'S Within Ba	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20820300 - BAMA	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00	0.00

051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*3,450,000,000.00*	*3,450,000,000.00*	*651,985,215.12*	*5,000,000,000.00*	*0.00*	*0.00*
05030124002400 - Inclusive Education	Procurement Of 50Nos. Of Executive Tables And Ex	23010112 - PURCHASE OF OFFICE FURNITURE AND	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
05030124002500 - Inclusive Education	Procurement Of health and medical equipment To	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	250,000,000.00	250,000,000.00	170,000,000.00	250,000,000.00	0.00	0.00
05030124002600 - Inclusive Education	Procurement Of Material, Teaching And Learning A	23010124 - PURCHASE OF TEACHING / LEARNING A	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
05030124002700 - Inclusive Education	Procurement Of Books & Equipment To The Studen	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00	0.00
05030124002800 - Inclusive Education	Construction Of Office At The Senate Building In Th	23020101 - CONSTRUCTION / PROVISION OF OFFI	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	250,000,000.00	250,000,000.00	55,733,021.00	250,000,000.00	0.00	0.00
05030124003000 - Inclusive Education	Construction Of 2 No of blocks for information tech	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	0.00	1,100,000,000.00	0.00	0.00
05030124003100 - Inclusive Education	Capacity building for 350 lectures within the Univer	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Purchase of solar energy to office buildings	23010119 - PURCHASE OF POWER GENERATING SE	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	250,000,000.00	250,000,000.00	55,620,510.00	250,000,000.00	0.00	0.00
05030125000200 - Inclusive Education	Construction of staff quarters at medical college	23020102 - CONSTRUCTION / PROVISION OF RESIL	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00
05030125000300 - Inclusive Education	Construction of laboratory facilities in the BOSU	23020111 - CONSTRUCTION / PROVISION OF LIBR	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	0.00
05030125000400 - Inclusive Education	Provision of boreholes at the BOSU	23020105 - CONSTRUCTION / PROVISION OF WATI	70631 - WATER SUPPLY	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
05030125000500 - Inclusive Education	Construction of students hotels	23020118 - CONSTRUCTION / PROVISION OF INFR	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	1,000,000,000.00	1,000,000,000.00	359,156,484.12	250,000,000.00	0.00	0.00
05030125000600 - Inclusive Education	Landscaping and beautification of main campus, me	23040101 - TREE PLANTING	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
05030125000700 - Inclusive Education	Repairs of residential quarters at the BOSU	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	0.00	50,000,000.00	50,000,000.00	6,954,200.00	50,000,000.00	0.00	0.00
05030125000800 - Inclusive Education	Repairs Of Office At The Senate Building In The Stat	23030121 - REHABILITATION / REPAIRS OF OFFICE	70621 - COMMUNITY DEVELOPMENT	20821600 - KONDUGA	0.00	100,000,000.00	100,000,000.00	4,521,000.00	100,000,000.00	0.00	0.00
05030126000200 - Inclusive Education	purchase of 2 nos of hilux trucks and 3 nos of schoo	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	0.00	0.00	0.00	650,000,000.00	0.00	0.00
05030126000300 - Inclusive Education	Landscaping and beautification of main campus roa	23020114 - CONSTRUCTION / PROVISION OF ROAL	70451 - ROAD TRANSPORT	20821600 - KONDUGA	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00
05030126000400 - Inclusive Education	Landscaping and beautification and medical college	23030122 - REHABILITATION/REPAIRS OF BOUNDA	70942 - SECOND STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	0.00	0.00	0.00	200,000,000.00	0.00	0.00

051705700100	BORNO STATE SCHOLARSHIPS BOARD										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*134,120,819.53*	*14,500,000.00*	*9,382,165,000.00*	*4,290,149,793.68*	*214,500,000.00*	*0.00*	*0.00*
05010424003400 - Integrated supportive supervisio	Procurment Of 1Nos. Of Hp pavillion core i3 Laptop	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
05010424003500 - Integrated supportive supervisio	Procurment Of 1Nos. Of HP mx606 Printers For The	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
05010424003600 - Integrated supportive supervisio	Procurment Of 1Nos. Of Sharp zk700 Photocoying M	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
05010424003700 - Integrated supportive supervisio	Research and development for local and foreign stu	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	134,120,819.53	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
05010424003800 - Integrated supportive supervisio	Capacity building of staff within the board	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	9,367,665,000.00	4,290,149,793.68	200,000,000.00	0.00	0.00

051705800100	BORNO STATE INFORMATION AND COMMUNICAT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*2,973,781,000.00*	*2,973,781,000.00*	*69,198,000.00*	*4,281,580,000.00*	*0.00*	*0.00*
05030125000100 - Inclusive Education	Purchase Of (5) Nos of Toyota Hilux 2020 For Inforn	23010105 - PURCHASE OF MOTOR VEHICLES	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	360,000,000.00	360,000,000.00	0.00	431,000,000.00	0.00	0.00
05030125000200 - Inclusive Education	Purchase Of 2Nos. of Executive Tables And 2Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	36,581,000.00	36,581,000.00	0.00	1,880,000.00	0.00	0.00
05030125000300 - Inclusive Education	Purchase Of 7Nos. of Hp Desktop Computers And 7(	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	110,000,000.00	110,000,000.00	0.00	63,000,000.00	0.00	0.00
05030125000400 - Inclusive Education	Purchase Of 5Nos. of Hp Printers For Information M	23010114 - PURCHASE OF COMPUTER PRINTERS	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	3,000,000.00	3,000,000.00	0.00	2,050,000.00	0.00	0.00
05030125000500 - Inclusive Education	Purchase Of 5Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	8,200,000.00	8,200,000.00	0.00	0.00	0.00	0.00

05030125000600 - Inclusive Education	Purchase Of 2 Shredding Machines For Information	23010117 - PURCHASE OF SHREDDING MACHINES	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
05030125000700 - Inclusive Education	Purchase Of 3Nos. of Hp Scanners For Information I	23010118 - PURCHASE OF SCANNERS	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
05030125000800 - Inclusive Education	Construction of Internet Services For Information a	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	2,455,000,000.00	2,455,000,000.00	69,198,000.00	3,771,045,000.00	0.00	0.00
05030126000500 - Inclusive Education	Purchase Of 2Nos. of 6.5Kva Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70461 - COMMUNICATION	20821600 - KONDUGA	0.00	0.00	0.00	0.00	12,605,000.00	0.00	0.00

051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*1,051,000,000.00*	*1,051,000,000.00*	*2,843,000.00*	*74,792,000.00*	*0.00*	*0.00*
05030122000200 - Inclusive Education	Purchase Of 2Nos. of Refurbished Toyota Bus For TI	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	0.00
05030123000200 - Inclusive Education	Purchase Of 3Nos. of Executive Tables And 3Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	7,500,000.00	7,500,000.00	2,000,000.00	3,000,000.00	0.00	0.00
05030123000600 - Inclusive Education	Purchase Of 7Nos. of Hp Desktop Computers And 7(	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
05030123000700 - Inclusive Education	Purchase Of 5Nos. of Hp Printers For The Abba Ashi	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00
05030123000800 - Inclusive Education	Purchase Of 5Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	1,092,000.00	1,092,000.00	0.00	1,092,000.00	0.00	0.00
05030123000900 - Inclusive Education	Purchase Of 3Nos. of Hp Scanners For The Abba As	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00
05030123001000 - Inclusive Education	Purchase Of 2Nos. of 6.5Kva Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	1,260,000.00	1,260,000.00	400,000.00	0.00	0.00	0.00
05030123000200 - Inclusive Education	Purchase Of Text Books And Research Materials For	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	630,000.00	630,000.00	30,000.00	2,500,000.00	0.00	0.00
05030123000800 - Inclusive Education	Purchase Of Table Tennis, Badminton And Football	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	0.00
05030123000900 - Inclusive Education	Provision Of Lecture Desks And Table For The Abba	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	500,318,000.00	500,318,000.00	0.00	0.00	0.00	0.00
05030123000100 - Inclusive Education	Provision Of Ict Equipment For The Abba Ashigar Cc	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
05030123000200 - Inclusive Education	Monitoring And Evaluation Is Been Carried Out To (	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	22,000,000.00	22,000,000.00	0.00	30,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Repairs Of office buildingThe Abba Ashigar College	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20821600 - KONDUGA	0.00	500,000,000.00	500,000,000.00	413,000.00	5,000,000.00	0.00	0.00
05030126000600 - Inclusive Education	Purchase Of Library Books & Equipment For Abba A	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00

051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AG										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*1,613,000,000.00*	*1,613,000,000.00*	*489,638,252.00*	*612,500,000.00*	*0.00*	*0.00*
05030121000100 - Inclusive Education	Purchase Of Text Books And Research Materials For	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	0.00
05030121000100 - Inclusive Education	Purchase Of 15 nos of School Desks And Chairs For	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	17,000,000.00	17,000,000.00	0.00	5,000,000.00	0.00	0.00
05030122000100 - Inclusive Education	Purchase Of 6 Ploughs, And 10 Harrows For Mohan	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	400,000,000.00	0.00	0.00
05030121000100 - Inclusive Education	Rehabilitation / Repairs Of The College Libraries An	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	0.00
05030122000100 - Inclusive Education	Rehabilitation/Repairs Of Infrastructures For Mohar	23030128 - REHABILITATION/REPAIRS OF INFRAST	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	500,000,000.00	500,000,000.00	489,638,252.00	10,000,000.00	0.00	0.00
05030120000100 - Inclusive Education	Monitoring And Evaluation Of Projects To Ascertain	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Purchase Of 2 Volkwagen Golf Wagon For Mohamet	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
05030125000200 - Inclusive Education	Purchase Of 3 Desktop Computers For Mohamet La	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
05030125000300 - Inclusive Education	Purchase Of Library Books & Equipment For Mohan	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
05030125000400 - Inclusive Education	Repairs Of ICT Facilities In Lawan College In Jere an	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
05030126000700 - Inclusive Education	Purchase Of 20Nos. of Executive Tables And 20Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
05030126000800 - Inclusive Education	Purchase Of 1Nos. of Hp Desktop Computers And 1(	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
05030126000900 - Inclusive Education	Purchase Of 1Nos. of Hp Printers For The Abba Ashi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
05030126001000 - Inclusive Education	Purchase Of 1Nos. of Sharp Photocopying Machines	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
05030126001100 - Inclusive Education	Purchase Of 3Nos. of Hp Scanners For The Abba As	23010127 - PURCHASE OF AGRICULTURAL EQUIPM	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
05030126001200 - Inclusive Education	Purchase Of 1 No of Golf Car For Mohammed Goni	23010146 - PURCHASE OF LIVESTOCK EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
05030126001300 - Inclusive Education	Purchase of 5 Nos HP 500G ROM Laptop Computer	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	0.00	0.00	0.00	82,500,000.00	0.00	0.00

051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*1,102,000,000.00*	*1,102,000,000.00*	*1,000,000,000.00*	*812,500,000.00*	*0.00*	*0.00*
05030123000100 - Inclusive Education	Purchase Of 61 office Furniture For Mohammed Go	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	37,500,000.00	0.00	0.00
05030124000200 - Inclusive Education	Purchase Of 40 Classroom furniture For Mohamme	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	0.00
05030124000100 - Inclusive Education	Rehabilitation / Repairs - 20 nos of classes in Mohar	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.00	0.00
05030125000100 - Inclusive Education	Purchase Of 1 nos of hilux trucks and 1 No of Golf C	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	18,000,000.00	18,000,000.00	0.00	100,000,000.00	0.00	0.00
05030125000200 - Inclusive Education	Purchase of 5 Nos HP 500G ROM Laptop Computer	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
05030125000300 - Inclusive Education	Purchase of 2Nos HP Llaser jet Computer Printers a	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	1,200,000.00	0.00	0.00
05030125000400 - Inclusive Education	Purchase Of 2Nos Sharp Photocopying Machines Fo	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	0.00
05030125000500 - Inclusive Education	Rehabilitation of Offices For Mohammed Goni Colle	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00
05030125000600 - Inclusive Education	construction of 1 lecture theatre and Provision Of Lu	23020118 - CONSTRUCTION / PROVISION OF INFRA	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	541,300,000.00	0.00	0.00
05030126001400 - Inclusive Education	Construction Of Ict Center In mohammed goni colla	23020105 - CONSTRUCTION / PROVISION OF WATE	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
05030126001500 - Inclusive Education	Purchase Of200Kva Of Power Generating Set For m	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00
05030126001600 - Inclusive Education	Rehabilitation Of Mohammed Goni College of Legal	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	7,000,000.00	0.00	0.00

052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*7,356,775,902.08*	*23,127,625,000.00*	*23,127,625,000.00*	*12,862,134,301.69*	*29,845,500,000.00*	*0.00*	*3,797,000,000.00*
04010322000104 - Health sector coordination mec	Purchase Of 1Nos. Of Toyota Hilux 2020 for The Hoi	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00	0.00
04010323000104 - Health sector coordination mec	Procurement Of 6Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	0.00
04010323000102 - Health sector coordination mec	Procuremtn Of 6Nos. Of Hp Laptops for the Ministr	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	890,000,000.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	0.00
04010323000202 - Health sector coordination mec	Procurement Of 5Nos. Of Hp MX360 3 In 1 Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	96,729,525.00	5,000,000.00	0.00	0.00
04010323000302 - Health sector coordination mec	Procurement Of 2Nos. Of MW 351 Sharp Brand pho	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	500,000.00	0.00	0.00
04010323000401 - Health sector coordination mec	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	4,856,775,345.08	1,000,000,000.00	1,000,000,000.00	824,781,239.52	600,000,000.00	0.00	0.00
04010323000101 - Health sector coordination mec	Construction Of Logistics Management, Coordinatic	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	10,724,940,428.75	80,000,000.00	0.00	0.00
04010323000502 - Health sector coordination mec	Construction Of Block Of Boys Quarters At College (	23020102 - CONSTRUCTION / PROVISION OF RESID	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	90,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
04030124001301 - Reproductive, maternal and neo	Construction Of Health Centers at BAYO LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70761 - HEALTH N.E.C.	20830400 - BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	0.00	900,000,000.00	0.00	0.00
04010323000602 - Health sector coordination mec	Construction Of Ict Center In MMC LGA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	112,700,000.00	112,700,000.00	0.00	30,000,000.00	0.00	0.00
04010323000202 - Health sector coordination mec	Rehabilitation Of General Hospitals in Konduga LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70731 - GENERAL HOSPITAL SERVICES	20821600 - KONDUGA	0.00	1,750,000,000.00	1,750,000,000.00	0.00	1,000,000,000.00	0.00	0.00
04010323000702 - Health sector coordination mec	Rehabilitation Of Class Rooms At College Of Health	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	110,000,000.00	110,000,000.00	0.00	80,000,000.00	0.00	0.00
04010324000102 - Health sector coordination mec	Repairs Of Offices in College of Health GWOZA LGA	23030121 - REHABILITATION / REPAIRS OF OFFICE	70741 - PUBLIC HEALTH SERVICES	20831100 - GWOZA	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00	0.00
04010323000202 - Health sector coordination mec	Rehabilitation Of Existing Staff Quarters At College (	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
04010324000101 - Health sector coordination mec	Research on communicable diseases and creating d	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20821300 - JERE	150,000,000.00	20,000,000.00	20,000,000.00	52,960,000.00	20,000,000.00	0.00	0.00
04010324000102 - Health sector coordination mec	Provision Of Relevant Surveying Software for the Mir	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
04010324000102 - Health sector coordination mec	Conduct Quarterly monitoring and evaluation Supe	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	25,200,000.00	100,000,000.00	0.00	0.00
04010324000202 - Health sector coordination mec	Celebrations of Eid fitr, Eid kabir, Christmas, indepe	23050104 - ANNIVERSARIES/CELEBRATIONS	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
04010324000102 - Health sector coordination mec	Capacity building Of doctors, clinical recorders and	23050130 - HUMAN CAPITAL DEVELOPMENT	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	650,000,000.00	650,000,000.00	1,137,523,008.42	550,000,000.00	0.00	0.00
04030124001301 - Reproductive, maternal and neo	Construction Of Health Centers at DIKWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20820800 - DIKWA	0.00	3,000,925,000.00	3,000,925,000.00	0.00	1,000,000,000.00	0.00	0.00
04030124001301 - Reproductive, maternal and neo	Construction Of Health Centers at KUKAWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	7,236,000,000.00	7,236,000,000.00	0.00	1,000,000,000.00	0.00	0.00
04010323000202 - Health sector coordination mec	Rehabilitation Of General Hospitals in shani lgas	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	2,250,000,000.00	2,250,000,000.00	0.00	1,000,000,000.00	0.00	0.00
04010326000104 - Health sector coordination mec	Procurement Of One Students toyota 2010 Shuttle I	23010108 - PURCHASE OF BUSES	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326000204 - Health sector coordination mec	Purchase Of 2 Shredding Machines For Ministry of I	23010117 - PURCHASE OF SHREDDING MACHINES	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
04010326000304 - Health sector coordination mec	purchase Of scanner to General Hospitals in shani l	23010118 - PURCHASE OF SCANNERS	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
04010326000401 - Health sector coordination mec	Construction Of Health Centers at DIKWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326000501 - Health sector coordination mec	Construction Of Health Centers at KUKAWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326000601 - Health sector coordination mec	Construction Of General Hospitals in shani lgas	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326000701 - Health sector coordination mec	Construction Of Health Centers at GWOZA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326000801 - Health sector coordination mec	Construction Of Health Centers at HAWUL LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,300,000,000.00	0.00	0.00
04010326000901 - Health sector coordination mec	Construction Of General Hospitals in BIU LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326001001 - Health sector coordination mec	Construction Of Health Centers at ASKIRA UBA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326001101 - Health sector coordination mec	Construction Of 1No of Health Centers at KWAYA KI	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,237,600,000.00	0.00	0.00
04010326001201 - Health sector coordination mec	Construction Of 1No of General Hospitals in MONG	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,237,600,000.00	0.00	0.00
04010326001301 - Health sector coordination mec	Construction Of 1No of Health Centers at MAGUMI	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,527,600,000.00	0.00	0.00
04010326001401 - Health sector coordination mec	Construction Of 1No of Health Centers at KAGA LG/	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,737,600,000.00	0.00	0.00
04010326001501 - Health sector coordination mec	Constrcution Of 1No of General Hospitals in NGAN	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,737,600,000.00	0.00	0.00
04010326001602 - Health sector coordination mec	Rehabilitation Of 1No of General Hospitals in BAYC	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
04010326001702 - Health sector coordination mec	NUT.4.MIYCN.3.1. 7. Train health workers on key he	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	545,000,000.00	0.00	545,000,000.00

04010326001802 - Health sector coordination mec	NUT.4.IMAM.2.1. 6. Build capacity of HWs to prom	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00
04010326001902 - Health sector coordination mec	NUT.6.FNS.1.5.4. Production/Procurement and dist	23020118 - CONSTRUCTION / PROVISION OF INFRA	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	210,000,000.00	0.00	210,000,000.00
04010326002002 - Health sector coordination mec	NUT.4.ME.4.1. 6 Develop Supportive Supervision M	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	217,000,000.00	0.00	217,000,000.00
04010326002102 - Health sector coordination mec	NUT.2.MYCN.2.1. 7. Promote and Support Early init	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	900,000,000.00	0.00	900,000,000.00
04010326002202 - Health sector coordination mec	NUT.5.MYCN.2.1.10. Conduct community dialogue	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20811700 - KUKAWA	0.00	0.00	0.00	0.00	1,910,000,000.00	0.00	1,910,000,000.00
04010326003302 - Health sector coordination mec	Purchase of Tricycle ambulances + ambulance repa	23010104 - PURCHASE MOTOR CYCLES	70741 - PUBLIC HEALTH SERVICES	20811700 - KUKAWA	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
04010326003402 - Health sector coordination mec	Construction of New PHCs in underserved/zero-cov	23020106 - CONSTRUCTION / PROVISION OF HOSP	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	0.00

052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MAN									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***398,854,906.44***	***351,825,000.00***	***1,396,247,000.00***	***815,415,654.98***	***1,432,458,000.00***	***0.00***	***0.00***
04090224000103 - Mobilising employers' contribut	Purchase Of 3 No. Of GOLF WAGON For zonal offic	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	248,000,000.00	238,000,000.00	28,462,370.00	24,000,000.00	0.00	0.00
04090224000203 - Mobilising employers' contribut	Purchase Of Various Executive Tables And Excutive	23010112 - PURCHASE OF OFFICE FURNITURE AND	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	16,763,000.00	16,763,000.00	0.00	200,000,000.00	0.00	0.00
04090224000303 - Mobilising employers' contribut	Purchase Of 5 Hp stream 11 intel celeron Desktop C	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	2,043,000.00	5,486,000.00	5,486,000.00	3,800,000.00	30,000,000.00	0.00	0.00
04090224000403 - Mobilising employers' contribut	Purchase Of 5 Hp MX900 Printers For Contributory	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	1,525,000.00	1,525,000.00	0.00	10,000,000.00	0.00	0.00
04090224000503 - Mobilising employers' contribut	Purchase Of 5 Sharp MD200 Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	185,000.00	2,315,000.00	2,315,000.00	2,200,000.00	5,000,000.00	0.00	0.00
04090224000603 - Mobilising employers' contribut	Purchase Of 5 Epson DS-530 11 Scanners For Contri	23010118 - PURCHASE OF SCANNERS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	1,160,000.00	1,160,000.00	0.00	5,000,000.00	0.00	0.00
04090224000703 - Mobilising employers' contribut	Purchase Of200Kva Of Power Generating Set For Co	23010119 - PURCHASE OF POWER GENERATING SE	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	6,326,000.00	6,326,000.00	0.00	0.00	0.00	0.00
04090224000803 - Mobilising employers' contribut	Provision Of Electricity To The Contributory Health	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	0.00	5,250,000.00	5,250,000.00	0.00	14,000,000.00	0.00	0.00
04090224000903 - Mobilising employers' contribut	Construction Of Ict Center In The Healthcare Manag	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	25,000,000.00	24,959,370.00	20,000,000.00	0.00	0.00
04090224000103 - Mobilising employers' contribut	Monitoring And Supervision On Contributory Pensio	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	3,031,020.00	50,000,000.00	149,999,000.00	73,652,870.74	314,458,000.00	0.00	0.00
04090226000103 - Mobilising employers' contribut	Purchase Of 3 NO TOYATO HILUX TRUCK TO ALL T	23010107 - PURCHASE OF TRUCKS	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	8,343,418.61	0.00	944,423,000.00	682,341,044.24	250,000,000.00	0.00	0.00
04090226000203 - Mobilising employers' contribut	Provision/ PURCHASE OF 3 NO OF 18 SEATER BUS	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	385,252,467.83	0.00	0.00	0.00	80,000,000.00	0.00	0.00
04090226000303 - Mobilising employers' contribut	Construction/ PROVISION OF OFFICE BUILDING In T	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	450,000,000.00	0.00	0.00
04090226000403 - Mobilising employers' contribut	AQUISATION OF COMPUTER SOFTWARE TO THE AC	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00

052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPM									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***8,746,997,000.00***	***8,746,997,000.00***	***2,076,712,327.10***	***8,772,997,000.00***	***0.00***	***2,622,997,000.00***
04030124001001 - Reproductive, maternal and nec	Procurement Of 4Nos. Of Executive Tables And Exc	23010112 - PURCHASE OF OFFICE FURNITURE AND	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	100,000,000.00	0.00	0.00
04030124001101 - Reproductive, maternal and nec	Procurement 10 Nos. Of Medical Equipment at gut	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
04030124001201 - Reproductive, maternal and nec	Repairs Of Office In The Zonal Offices At Mmc LGA	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	0.00
04030124001301 - Reproductive, maternal and nec	Rehabilitation Of Hospital / Health Centres IN THE	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	3,039,000,000.00	3,039,000,000.00	0.00	2,000,000,000.00	0.00	0.00
04030124001401 - Reproductive, maternal and nec	Rehabilitation Of Offices for State Primary Healthca	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
04030124001501 - Reproductive, maternal and nec	Research On Communicable Diseases Across The St	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	35,000,000.00	0.00	0.00
04030124001601 - Reproductive, maternal and nec	Acquisition of Computer Software for State Primary	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00	0.00
04030124001701 - Reproductive, maternal and nec	Monitoring And Supervision Of All Health Care Cent	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	250,000,000.00	250,000,000.00	0.00	400,000,000.00	0.00	0.00
04030124000101 - Reproductive, maternal and nec	Training Of 100 Nos. Of Stundent In College Of Heal	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
04030124000201 - Reproductive, maternal and nec	Control Of Out Break Of Communicable Diseases, Fi	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	2,122,997,000.00	2,122,997,000.00	2,076,712,327.10	0.00	0.00	0.00
04030124001301 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.2.1.10. Conduct community dialog	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	3,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00	0.00
04030126000201 - Reproductive, maternal and nec	NUT.3.IMAM.3.1. 9. Support active case finding of f	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	95,431,000.00	0.00	95,431,000.00
04030126000301 - Reproductive, maternal and nec	NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /N	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	139,195,000.00	0.00	139,195,000.00
04030126000401 - Reproductive, maternal and nec	NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /I	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	36,000,000.00	0.00	36,000,000.00
04030126000501 - Reproductive, maternal and nec	NUT.3.IDH.2.1. 4. Strengthen vitamin A supplement	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	440,436,000.00	0.00	440,436,000.00
04030126000601 - Reproductive, maternal and nec	NUT.3.MS.2.1. 5. Support Routine Vitamin A supple	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126000701 - Reproductive, maternal and nec	NUT.2.HRN.2.1. 6. Build capacity of HWs to promot	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	462,336,000.00	0.00	462,336,000.00
04030126000801 - Reproductive, maternal and nec	NUT.2.MIYCN.2.1. 7. Promote and Support Early ini	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126000901 - Reproductive, maternal and nec	NUT.5.MIYCN.2.1. 8. Promote the establishment of	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	95,431,000.00	0.00	95,431,000.00
04030126001001 - Reproductive, maternal and nec	NUT.1.CP.2.1.9. Ensure the establishment of crèche	23020118 - CONSTRUCTION / PROVISION OF INFRA	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	95,431,000.00	0.00	95,431,000.00
04030126001101 - Reproductive, maternal and nec	NUT.5.REG.2.1. 12. Monitor the implementation of	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	139,195,000.00	0.00	139,195,000.00
04030126001201 - Reproductive, maternal and nec	NUT.5.IDH.2.1. 13. Conduct World Breastfeeding W	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	110,700,000.00	0.00	110,700,000.00
04030126001301 - Reproductive, maternal and nec	NUT.3.HRN.3.1.1. Build Capacity for regular growth	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	7,662,000.00	0.00	7,662,000.00
04030126001401 - Reproductive, maternal and nec	NUT.3.MIYCN.3.1. 2. Procurement of growth monit	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	112,230,000.00	0.00	112,230,000.00
04030126001501 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	187,860,000.00	0.00	187,860,000.00
04030126001601 - Reproductive, maternal and nec	NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious gro	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	160,644,000.00	0.00	160,644,000.00
04030126001701 - Reproductive, maternal and nec	NUT.2.MS.3.1. 4. Support distribution of Iron folate	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126001801 - Reproductive, maternal and nec	NUT.3.MS.3.1. 8. Sustain and scale up distribution c	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126001901 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.3.2.1. Provide education to the ger	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	1,890,000.00	0.00	1,890,000.00
04030126002001 - Reproductive, maternal and nec	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	95,432,000.00	0.00	95,432,000.00
04030126002101 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.5.1. 3. Promote the use of availabl	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00
04030126002201 - Reproductive, maternal and nec	NUT.3.NCDs.5.2.3 Promote healthy eating habits to	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00
04030126002301 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.3.2.1. Provide education to the ger	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	4,700,000.00	0.00	4,700,000.00
04030126002401 - Reproductive, maternal and nec	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	95,084,000.00	0.00	95,084,000.00
04030126002501 - Reproductive, maternal and nec	NUT.4.ME.4.1. 6 Develop Supportive Supervision M	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00
04030126002601 - Reproductive, maternal and nec	NUT.5.IEC/SBCC.5.1. 3. Promote the use of availabl	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	118,340,000.00	0.00	118,340,000.00
04030126002701 - Reproductive, maternal and nec	NUT.3.NCDs.5.2.3 Promote healthy eating habits to	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126002801 - Reproductive, maternal and nec	NUT.5.ME.1.5.3. Conduct baseline/post interventio	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20821300 - JERE	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
04030126004701 - Reproductive, maternal and nec	Provision of Water systems, latrines, waste pits, inc	23020105 - CONSTRUCTION / PROVISION OF WATE	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
04030126004801 - Reproductive, maternal and nec	Provision and Installation of Solar panels, batteries,	23020125 - CONSTRUCTION OF POWER GENERATI	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	750,000,000.00	0.00	0.00
04030126004901 - Reproductive, maternal and nec	Purchase of BP machines, delivery kits, ultrasound r	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	1,100,000,000.00	0.00	0.00
04030126005001 - Reproductive, maternal and nec	Provision and installation of Solar-powered refriger	23020125 - CONSTRUCTION OF POWER GENERATI	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	350,000,000.00	0.00	0.00
04030126005101 - Reproductive, maternal and nec	Capacity building with Stipends, supervision, and to	23050130 - HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00

052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***10,514,293,000.00***	***10,564,293,000.00***	***1,211,061,381.58***	***20,235,707,000.00***	***0.00***	***0.00***
04010324001803 - Health sector coordination mec	Purchase Of 1No. Of Toyota 2020 Hilux For C.M.D c	23010105 - PURCHASE OF MOTOR VEHICLES	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	120,000,000.00	0.00	0.00
04010324001903 - Health sector coordination mec	Purchase Of Various Executive Tables And Excutive	23010112 - PURCHASE OF OFFICE FURNITURE AND	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	135,683,000.00	2,000,000,000.00	0.00	0.00
04010324002003 - Health sector coordination mec	Purchase Of 3 Hp pro 88 Desktop Computers And 2	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	0.00	0.00
04010324002103 - Health sector coordination mec	Purchase Of 3 Hp MX400 Printers To The Hospitals	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	0.00
04010324002203 - Health sector coordination mec	Purchase Of 2 Sharp MD200 Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	11,000,000.00	0.00	0.00
04010324002303 - Health sector coordination mec	Purchase Of 20Kva Of Power Generating Set To The	23010119 - PURCHASE OF POWER GENERATING SE	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	2,100,000,000.00	0.00	0.00
04010324002403 - Health sector coordination mec	Purchase Of Executive Tables, CHAIRS AND FURNITI	23010121 - PURCHASE OF RESIDENTIAL FURNITUR	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00	0.00
04010324002503 - Health sector coordination mec	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,500,000,000.00	3,500,000,000.00	678,265,581.58	1,321,000,000.00	0.00	0.00
04010324002703 - Health sector coordination mec	Rehabilitation Of Residential Quarters At General H	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	100,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00	0.00
04010324002803 - Health sector coordination mec	Rehabilitation Of Health Centres At General Hospita	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	294,293,000.00	100,000,000.00	0.00	1,000,000,000.00	0.00	0.00
04010324000303 - Health sector coordination mec	Monitoring And Supervision Of Doctors Across the S	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	200,000,000.00	294,293,000.00	250,260,000.00	200,000,000.00	0.00	0.00
04010324000403 - Health sector coordination mec	Training Of Staff At Different Department Within th	23050130 - HUMAN CAPITAL DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	450,000,000.00	200,000,000.00	141,292,800.00	200,000,000.00	0.00	0.00
04010325000103 - Health sector coordination mec	Construction Of Ict Center In The HMB in Maiduguri	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	450,000,000.00	5,560,000.00	0.00	0.00	0.00
04010324002803 - Health sector coordination mec	Rehabilitation Of Health Centres At General Hospita	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70731 - GENERAL HOSPITAL SERVICES	20830500 - BIU	0.00	500,000,000.00	100,000,000.00	0.00	5,000,000,000.00	0.00	0.00
04010324002803 - Health sector coordination mec	Rehabilitation Of Health Centres At General Hospita	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70731 - GENERAL HOSPITAL SERVICES	20821900 - MAFA	0.00	1,100,000,000.00	500,000,000.00	0.00	5,000,000,000.00	0.00	0.00
04010324002803 - Health sector coordination mec	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70731 - GENERAL HOSPITAL SERVICES	20810900 - GUBIO	0.00	1,200,000,000.00	1,100,000,000.00	0.00	1,321,000,000.00	0.00	0.00
04010324002803 - Health sector coordination mec	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70731 - GENERAL HOSPITAL SERVICES	20820800 - DIKWA	0.00	1,500,000,000.00	1,200,000,000.00	0.00	1,321,000,000.00	0.00	0.00
04010326002303 - Health sector coordination mec	purchase of power generating set at konduga	23010119 - PURCHASE OF POWER GENERATING SE	70731 - GENERAL HOSPITAL SERVICES	20821600 - KONDUGA	0.00	1,000,000,000.00	1,500,000,000.00	0.00	0.00	0.00	0.00
04010326002403 - Health sector coordination mec	Aquisation of software computer Application for tha	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	1,000,000,000.00	0.00	1,707,000.00	0.00	0.00

052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES									
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***590,000,000.00***	***590,000,000.00***	***59,731,700.00***	***890,000,000.00***	***0.00***	***0.00***
04040124003902 - Pre-service training	Procurement Of One Toyota Hilux 2020 Vehicle For	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
04040124004002 - Pre-service training	Procurement Of One Students toyota 2010 Shuttle I	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	129,500,000.00	129,500,000.00	0.00	125,500,000.00	0.00	0.00
04040124004102 - Pre-service training	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	9,000,000.00	9,000,000.00	2,733,000.00	9,000,000.00	0.00	0.00

04040124004202 - Pre-service training	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	77,000,000.00	77,000,000.00	15,537,400.00	70,000,000.00	0.00	0.00
04040124004302 - Pre-service training	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
04040124004402 - Pre-service training	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
04040124004502 - Pre-service training	Procurement Of 2Nos Of Sharp pro 900 Brand Of Sh	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00
04040124004602 - Pre-service training	Procurement Of 2Nos Of Sharp pro maecel Brand O	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
04040124004702 - Pre-service training	Purchase Of 10Nos of Fire Fighting equipments for	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
04040124004802 - Pre-service training	Purchase Of 10No set of Various Teaching And Lear	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	200,250,000.00	180,250,000.00	150,000.00	126,250,000.00	0.00	0.00
04040124004902 - Pre-service training	Purchase Of various Library Books & Equipment For	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	100,250,000.00	100,250,000.00	33,856,200.00	100,250,000.00	0.00	0.00
04040124005002 - Pre-service training	Purchase Of Sporting kits and other game equipmer	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
04040124005102 - Pre-service training	CONSTRUCTION/Provision Of sporting facility for T	23020112 - CONSTRUCTION / PROVISION OF SPOR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	25,000,000.00	0.00	0.00
04040124005202 - Pre-service training	Construction Of Examination Halls In The College Of	23020119 - CONSTRUCTION / PROVISION OF RECR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
04040124005302 - Pre-service training	Repairs Of Drainages In The College Of Nursing And	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00
04040124005402 - Pre-service training	Repairs Of Housing In The College Of Nursing And N	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	21,000,000.00	0.00	0.00
04040124005502 - Pre-service training	Rehabilitation Of Staff Quarters In The College Of N	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00
04040124005602 - Pre-service training	Rehabilitation and Repairs Of Electricity In The Colle	23030102 - REHABILITATION / REPAIRS - ELECTRIC	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	3,000,000.00	2,455,100.00	8,000,000.00	0.00	0.00
04040124005702 - Pre-service training	Rehabilitation / repair of library In The College Of N	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
04040124005802 - Pre-service training	Monitoring And Evaluation is carried of out to incre	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
04040124000202 - Pre-service training	Celebrations of Eid fitr, Eid kabir, Christmas and Eas	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
04040126000102 - Pre-service training	Purchase Of 40 Classroom furniture For the nursing	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126000202 - Pre-service training	REHABILITATION/REPAIRS OF WATER WAYS AT THE	23030115 - REHABILITATION / REPAIRS - WATER-W	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126000302 - Pre-service training	CONSTRUCTION/PROVISION OF Lecture Hall and Re	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	300,000,000.00	0.00	0.00

052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*0.00*	*0.00*	*0.00*	*700,000,000.00*	*0.00*	*0.00*
04040126000402 - Pre-service training	Procurement Of One Toyota Hilux 2020 Vehicle For	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
04040126000502 - Pre-service training	Procurement Of One Students toyota 2010 Shuttle I	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	216,000,000.00	0.00	0.00
04040126000602 - Pre-service training	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126000702 - Pre-service training	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	35,000,000.00	0.00	0.00
04040126000802 - Pre-service training	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
04040126000902 - Pre-service training	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126001002 - Pre-service training	Procurement Of 2Nos Of Sharp pro 900 Brand Of Sh	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
04040126001102 - Pre-service training	Procurement Of 2Nos Of Sharp pro maecel Brand O	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126001202 - Pre-service training	Purchase Of 10Nos of Fire Fighting equipments for	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126001302 - Pre-service training	Purchase Of 10No set of Various Teaching And Lear	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126001402 - Pre-service training	Purchase Of various Library Books & Equipment For	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126001502 - Pre-service training	Purchase Of Sporting kits and other game equipmer	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126001602 - Pre-service training	Purchase Of 40 Classroom furniture For the nursing	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
04040126001702 - Pre-service training	Construction Of Examination Halls AND SPORTING I	23020112 - CONSTRUCTION / PROVISION OF SPOR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126001802 - Pre-service training	CONSTRUCTION/PROVISION OF RESIDENTIAL QUAI	23020102 - CONSTRUCTION / PROVISION OF RESIL	70621 - COMMUNITY DEVELOPMENT	20812400 - MONGUNO	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
04040126001902 - Pre-service training	Repairs Of Housing In The College Of Nursing And N	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126002002 - Pre-service training	Rehabilitation / REPAIR OF ELECTRICITY In The Colle	23030102 - REHABILITATION / REPAIRS - ELECTRIC	70435 - ELECTRICITY	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126002102 - Pre-service training	Rehabilitation and Repairs Of HOUSING In The Colle	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	20812400 - MONGUNO	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126002202 - Pre-service training	Rehabilitation / repair of WATER FACILITIES In The (	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20812400 - MONGUNO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126002302 - Pre-service training	REPAIR AND REHABILITATION OF LIBRARY IN SCHO	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00
04040126002402 - Pre-service training	MONITORING /EVALUATION OF students activities	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
04040126002502 - Pre-service training	Celebrations of Eid fitr, Eid kabir, Christmas and Eas	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20812400 - MONGUNO	0.00	0.00	0.00	0.00	18,000,000.00	0.00	0.00

052110600100	BORNO STATE COLLEGE OF NURSING GWOZA										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*0.00*	*0.00*	*0.00*	*700,000,000.00*	*0.00*	*0.00*
04040126002602 - Pre-service training	Procurement Of One Toyota Hilux 2020 Vehicle For	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00
04040126002702 - Pre-service training	Procurement Of One Students toyota 2010 Shuttle I	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	216,000,000.00	0.00	0.00
04040126002802 - Pre-service training	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126002902 - Pre-service training	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	35,000,000.00	0.00	0.00
04040126003002 - Pre-service training	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00
04040126003102 - Pre-service training	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126003202 - Pre-service training	Procurement Of 2Nos Of Sharp pro 900 Brand Of Sh	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00
04040126003302 - Pre-service training	Procurement Of 2Nos Of Sharp pro maecel Brand O	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126003402 - Pre-service training	Purchase Of 10Nos of Fire Fighting equipments for	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126003502 - Pre-service training	Purchase Of 10No set of Various Teaching And Lear	23010124 - PURCHASE OF TEACHING / LEARNING A	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126003602 - Pre-service training	Purchase Of various Library Books & Equipment For	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126003702 - Pre-service training	Purchase Of Sporting kits and other game equipmer	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126003802 - Pre-service training	Purchase Of 40 Classroom furniture For the nursing	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
04040126003902 - Pre-service training	Construction Of Examination Halls In The College Of	23020112 - CONSTRUCTION / PROVISION OF SPOR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
04040126004002 - Pre-service training	Construction Of Staff Quarters In The College Of Nu	23020102 - CONSTRUCTION / PROVISION OF RESIL	70621 - COMMUNITY DEVELOPMENT	20831100 - GWOZA	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
04040126004102 - Pre-service training	Repairs Of Housing In The College Of Nursing And N	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70611 - HOUSING DEVELOPMENT	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126004202 - Pre-service training	Rehabilitation and Repairs Of Electricity In The Colle	23030102 - REHABILITATION / REPAIRS - ELECTRIC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126004302 - Pre-service training	Repairs Of Housing In The College Of Nursing And N	23030103 - REHABILITATION / REPAIRS - HOUSING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04040126004402 - Pre-service training	Repairs Of Drainages In The College Of Nursing And	23030104 - REHABILITATION / REPAIRS - WATER FA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
04040126004502 - Pre-service training	Rehabilitation / repair of library In The College Of N	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00
04040126004602 - Pre-service training	Monitoring And Evaluation of student activities with	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	14,000,000.00	0.00	0.00
04040126004702 - Pre-service training	Celebrations of Eid fitr, Eid kabir, Christmas and Eas	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20831100 - GWOZA	0.00	0.00	0.00	0.00	18,000,000.00	0.00	0.00

052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*125,500,000.00*	*125,500,000.00*	*41,312,000.00*	*330,000,000.00*	*0.00*	*0.00*
04040124005902 - Pre-service training	Procurement Of One Student Shuttle Toyota Bus for	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	17,000,000.00	0.00	0.00
04040124006002 - Pre-service training	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	7,000,000.00	7,000,000.00	6,980,000.00	7,000,000.00	0.00	0.00
04040124006102 - Pre-service training	Procurement Of 3Nos. Of Hp Pavillion core i5 Lapto	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	2,283,500.00	4,000,000.00	0.00	0.00
04040124006202 - Pre-service training	Procurement Of 2Nos. Of Hp LR500 3 In 1 Printers f	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	1,220,000.00	2,000,000.00	0.00	0.00
04040124006302 - Pre-service training	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	120,500.00	0.00	0.00	0.00
04040124006502 - Pre-service training	Procurement Of 2 No of solar inverter set for The (	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
04040124006602 - Pre-service training	Purchase Of Diagnostic, Surgical Instruments And O	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	1,477,000.00	2,000,000.00	0.00	0.00
04040124006702 - Pre-service training	Procurement Of Books & Equipment for The College	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	350,000.00	20,000,000.00	0.00	0.00
04040124006802 - Pre-service training	Procurement Of Sets of security equipment for The	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
04040124006902 - Pre-service training	Procurement Of Dance Sport And Handball for The I	23010130 - PURCHASE OF RECREATIONAL FACILITI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
04040124007002 - Pre-service training	Construction Of Infrastructures at College of Health	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	9,421,000.00	204,000,000.00	0.00	0.00
04040124007102 - Pre-service training	Rehabilitation and Repairs Of 4Nos. Of Boreholes In	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	1,482,000.00	3,000,000.00	0.00	0.00
04040124007202 - Pre-service training	Rehabilitation Of Offices at The College of Health Te	23030121 - REHABILITATION / REPAIRS OF OFFICE	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	3,736,000.00	4,000,000.00	0.00	0.00
04040124007302 - Pre-service training	Rehabilitation Of ICT Centers at The College of Heal	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
04040124007402 - Pre-service training	Erosion & Flood Control In The College of Health Te	23040102 - EROSION & FLOOD CONTROL	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	1,965,000.00	3,000,000.00	0.00	0.00
04040124000202 - Pre-service training	Research And Development is carried out to improv	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	970,000.00	1,000,000.00	0.00	0.00
04040124000302 - Pre-service training	Acquisition Of Accounting Software for The College	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00
04040124000402 - Pre-service training	Monitoring And Evaluation is carried of out to incre	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	30,000,000.00	30,000,000.00	6,979,000.00	40,000,000.00	0.00	0.00
04040124000802 - Pre-service training	Celebrations of Eid fitr, Eid kabir, Christmas and Eas	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00	0.00	0.00
04040124000902 - Pre-service training	Capacity building to student activities in various dep	23050130 - HUMAN CAPITAL DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	3,578,000.00	10,000,000.00	0.00	0.00
04040126004802 - Pre-service training	Acquisition Of Accounting Software for The College	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00
04040126004902 - Pre-service training	Rehabilitation Of 1 No of Power Generating Set (30I	23030125 - REHABILITATION/REPAIRS- POWER GE	70435 - ELECTRICITY	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
04040126005002 - Pre-service training	Repairs Of Infrastructures within the Agency	23030128 - REHABILITATION/REPAIRS OF INFRAST	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00
04040126005102 - Pre-service training	Repairs of Heavy machineries for The College Of He	23030129 - REPAIRS OF EQUIPMENT AND MACHIN	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00

052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEAC										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*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*	*0.00*	*0.00*
04030124002903 - Reproductive, maternal and neo	Construction Of Ongoing State Teaching Hospital In	23020106 - CONSTRUCTION / PROVISION OF HOSP	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	10,217,250,000.00	200,000,000.00	2,708,564,473.76	1,893,250,000.00	0.00	0.00
04030125000103 - Reproductive, maternal and neo	Purchase Of 8Nos of Executive Tables And 16 Excuti	23010112 - PURCHASE OF OFFICE FURNITURE AND	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	1,488,901,384.69	3,800,000,000.00	250,000,000.00	1,800,000.00	2,000,000,000.00	0.00	0.00
04030125000203 - Reproductive, maternal and neo	Procurement of 100Nos of beds at State Teaching H	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	8,537,321,000.00	100,000,000.00	29,083,000.00	1,069,610,000.00	0.00	0.00
04030126002903 - Reproductive, maternal and neo	Procurement Of One Toyota Hilux 2020 to the teacl	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	100,000,000.00	0.00	1,017,000,000.00	0.00	0.00
04030126003003 - Reproductive, maternal and neo	Procurement Of Two toyota Camery 2021 to the tea	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	250,000,000.00	0.00	1,017,000,000.00	0.00	0.00
04030126003103 - Reproductive, maternal and neo	Procurement of 3 18 seater Bus to the teaching hos	23010108 - PURCHASE OF BUSES	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	100,000,000.00	243,250.00	1,026,500,000.00	0.00	0.00
04030126003203 - Reproductive, maternal and neo	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	500,000,000.00	8,433,250.00	272,770,000.00	0.00	0.00
04030126003303 - Reproductive, maternal and neo	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	250,000,000.00	1,212,250.00	42,500,000.00	0.00	0.00
04030126003403 - Reproductive, maternal and neo	Procurement Of 2 No of solar inverter set in the te	23010119 - PURCHASE OF POWER GENERATING SE	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	200,000,000.00	4,250,000.00	690,000,000.00	0.00	0.00
04030126003503 - Reproductive, maternal and neo	Purchase Of Diagnostic, Surgical Instruments And O	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	150,000,000.00	0.00	1,069,610,000.00	0.00	0.00
04030126003603 - Reproductive, maternal and neo	Purchase Of 200 Nos of CCTV cameras To State Spe	23010128 - PURCHASE OF SECURITY EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	100,000,000.00	0.00	51,000,000.00	0.00	0.00
04030126003703 - Reproductive, maternal and neo	Construction Of Health College of lab department ir	23020106 - CONSTRUCTION / PROVISION OF HOSP	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	1,000,000,000.00	0.00	1,893,250,000.00	0.00	0.00
04030126003803 - Reproductive, maternal and neo	Construction Of Health College department in the te	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	100,000,000.00	0.00	1,507,722,000.00	0.00	0.00
04030126003903 - Reproductive, maternal and neo	Construction Of Health College of library hall the te	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	50,000,000.00	0.00	1,507,722,000.00	0.00	0.00
04030126004003 - Reproductive, maternal and neo	Construction Of Health College lacture threatre unit	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	100,000,000.00	0.00	2,657,722,000.00	0.00	0.00
04030126004103 - Reproductive, maternal and neo	Construction Of Health College of CBT department	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	0.00	0.00	2,507,722,000.00	0.00	0.00
04030126004203 - Reproductive, maternal and neo	Construction Of Health College of Health departmer	23020118 - CONSTRUCTION / PROVISION OF INFRA	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	0.00	0.00	2,507,722,000.00	0.00	0.00
04030126004303 - Reproductive, maternal and neo	Human Capital Development is to be carried out to	23030104 - REHABILITATION / REPAIRS - WATER FA	70631 - WATER SUPPLY	20821600 - KONDUGA	0.00	0.00	0.00	0.00	220,000,000.00	0.00	0.00
04030126004403 - Reproductive, maternal and neo	Procurement Of 2Nos. Of Sharp Scanners Brand Phc	23040101 - TREE PLANTING	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	0.00	0.00	128,500,000.00	0.00	0.00
04030126004503 - Reproductive, maternal and neo	Purchase Of 1 No of Power Generating Set (30Kva) I	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	0.00	0.00	303,750,000.00	0.00	0.00
04030126004603 - Reproductive, maternal and neo	Purchase Of Medical Equipment To State Specialist	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70732 - SPECIALIZED HOSPITAL SERVICES	20821600 - KONDUGA	0.00	0.00	0.00	0.00	1,069,610,000.00	0.00	0.00

052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABL										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*186,325,000.00*	*186,325,000.00*	*0.00*	*265,325,000.00*	*0.00*	*0.00*
04010325000102 - Health sector coordination mec	Procurement Of One Toyota Hilux 2020 Vehicle For	23010105 - PURCHASE OF MOTOR VEHICLES	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	97,100,000.00	97,100,000.00	0.00	20,000,000.00	0.00	0.00
04010325000202 - Health sector coordination mec	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	26,762,000.00	26,762,000.00	0.00	13,400,000.00	0.00	0.00
04010325000302 - Health sector coordination mec	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	5,486,000.00	5,486,000.00	0.00	5,000,000.00	0.00	0.00
04010325000402 - Health sector coordination mec	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	1,524,000.00	1,524,000.00	0.00	1,160,000.00	0.00	0.00
04010325000502 - Health sector coordination mec	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	5,315,000.00	5,315,000.00	0.00	1,160,000.00	0.00	0.00
04010325000602 - Health sector coordination mec	Procurement Of 2Nos. Of Sharp Scanners Brand Phc	23010118 - PURCHASE OF SCANNERS	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	1,160,000.00	1,160,000.00	0.00	1,160,000.00	0.00	0.00
04010325000702 - Health sector coordination mec	Purchase Of 1 No of Power Generating Set (30Kva) I	23010119 - PURCHASE OF POWER GENERATING SE	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	6,326,000.00	6,326,000.00	0.00	10,000,000.00	0.00	0.00
04010325000802 - Health sector coordination mec	Construction Of Ict centres within the Agency	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	12,652,000.00	12,652,000.00	0.00	25,000,000.00	0.00	0.00
04010325000902 - Health sector coordination mec	Monitoring And Evaluation is to evaluation the leve	23050103 - MONITORING AND EVALUATION	70711 - PHARMACEUTICAL PRODUCTS	20842800 - State wide	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	0.00
04010326002502 - Health sector coordination mec	Acquisition Of 2 plots of Land For The Drug Agency	23010101 - PURCHASE / ACQUISITION OF LAND	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	20,090,000.00	0.00	0.00
04010326002602 - Health sector coordination mec	Purchase Of 2 Shredding Machines For The Drug Ag	23010117 - PURCHASE OF SHREDDING MACHINES	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,160,000.00	0.00	0.00
04010326002702 - Health sector coordination mec	Purchase Of Diagnostic, Surgical Instruments And O	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
04010326002802 - Health sector coordination mec	Purchase Of 100Nos of Fire extingusher for fire serv	23010123 - PURCHASE OF FIRE FIGHTING EQUIPME	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	12,000,000.00	0.00	0.00
04010326002902 - Health sector coordination mec	Construction Of Infrastructures For The Drug Agenc	23020118 - CONSTRUCTION / PROVISION OF INFRA	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	20,000,000.00	0.00	0.00
04010326003002 - Health sector coordination mec	Conduct research and development For The Drug A	23050101 - RESEARCH AND DEVELOPMENT	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00
04010326003102 - Health sector coordination mec	Conduct capacity building for staff within the Agenc	23050130 - HUMAN CAPITAL DEVELOPMENT	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	40,195,000.00	0.00	0.00
04010326003202 - Health sector coordination mec	Software acquisition For The Drug Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	70711 - PHARMACEUTICAL PRODUCTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	25,000,000.00	0.00	0.00

053500100100	MINISTRY OF ENVIRONMENT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*2,057,501,167.75*	*18,070,391,000.00*	*11,070,391,000.00*	*807,639,500.00*	*8,281,512,000.00*	*5,730,259,000.00*	*0.00*
09100124000100 - Environmental Improvement - C	Procurement of 5 Buses for monitoring and evaluat	23010108 - PURCHASE OF BUSES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	47,000,000.00	60,000,000.00	0.00	0.00
09100124000200 - Environmental Improvement - C	Procurement Of 5No of sewage carrying trucks At Z	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00
09100124000300 - Environmental Improvement - C	Procurement Of 5No of Executive table and 3No of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	50,000,000.00	6,020,000.00	6,020,000.00	0.00	6,020,000.00	0.00	0.00
09100124000400 - Environmental Improvement - C	Procurement Of 3Nos. Of Hp Laptops corei 5 for Thv	23010113 - PURCHASE OF COMPUTERS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,431,000.00	2,431,000.00	0.00	7,431,000.00	0.00	0.00
09100124000500 - Environmental Improvement - C	Procurement Of 2Nos. Of Hp M132 Black Printer fo	23010114 - PURCHASE OF COMPUTER PRINTERS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	150,000,000.00	1,736,000.00	1,736,000.00	0.00	0.00	0.00	0.00
09100123000100 - Environmental Improvement - C	Procurement Of 4Nos. Of Hp Laserjet WX312 photo	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20831100 - GWOZA	0.00	1,736,000.00	1,736,000.00	0.00	5,736,000.00	0.00	0.00
09100123000200 - Environmental Improvement - C	Construction Of Permanent Offices At Gwoza LGA	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	490,255,367.75	60,000,000.00	60,000,000.00	0.00	50,000,000.00	0.00	0.00
09100123000300 - Environmental Improvement - C	Construction Of Refuse Collection Centers, Sewage	23020118 - CONSTRUCTION / PROVISION OF INFRA	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20821300 - JERE	1,271,880,800.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	0.00
09100123000400 - Environmental Improvement - C	Rehabilitation Of Drainages At Ruwan Zafi, Goni Ka	23030115 - REHABILITATION / REPAIRS - WATER-W	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	3,440,000.00	280,000,000.00	280,000,000.00	0.00	280,000,000.00	0.00	0.00
09100123000500 - Environmental Improvement - C	Repairs Of Power Generating Plants At Tushari CBN	23030125 - REHABILITATION/REPAIRS- POWER GE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	6,170,000.00	11,576,000.00	11,576,000.00	0.00	11,576,000.00	0.00	0.00
09100123000600 - Environmental Improvement - C	Tree Planting campaign/Sensitization On Deforestat	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	3,655,000.00	50,000,000.00	50,000,000.00	0.00	1,860,000,000.00	1,860,000,000.00	0.00
09100123000700 - Environmental Improvement - C	Erosion & Flood Control/Desilting,Evacuation,Dregg	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	15,176,391,000.00	8,176,391,000.00	635,968,000.00	1,970,124,000.00	1,970,124,000.00	0.00
09100123000800 - Environmental Improvement - C	Wildlife Conservation and Rehabilitation Of Facilitie	23040103 - WILDLIFE CONSERVATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	479,135,000.00	479,135,000.00	42,986,500.00	300,135,000.00	300,135,000.00	0.00
09100123000900 - Environmental Improvement - C	Industrial Pollution Prevention & Control Across Bor	23040104 - INDUSTRIAL POLLUTION PREVENTION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	150,000,000.00	150,000,000.00	44,780,000.00	200,000,000.00	200,000,000.00	0.00
09100123001000 - Environmental Improvement - C	Water Pollution Prevention & Control(Climate Chan	23040105 - WATER POLLUTION PREVENTION & CO	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	82,100,000.00	150,000,000.00	150,000,000.00	4,725,000.00	250,000,000.00	250,000,000.00	0.00
09100123001100 - Environmental Improvement - C	Prevention, Climate change management and dese	23040106 - CLIMATE CHANGE MANAGEMENT & CO	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	1,300,000,000.00	1,300,000,000.00	30,180,000.00	1,000,000,000.00	1,000,000,000.00	0.00
09100123001200 - Environmental Improvement - C	Monitoring And Evaluation is carried of out to incre	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	50,366,000.00	50,366,000.00	0.00	5,366,000.00	0.00	0.00
09100123001300 - Environmental Improvement - C	Anniversaries and Celebrations (Free Distribution &	23050104 - ANNIVERSARIES/CELEBRATIONS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	51,000,000.00	51,000,000.00	2,000,000.00	55,000,000.00	0.00	0.00
09100126000100 - Environmental Improvement - C	Water Pollution Prevention & Control(Climate Chan	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	1,970,124,000.00	0.00	0.00

053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGI										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*217,340,000.00*	*217,340,000.00*	*0.00*	*219,000,000.00*	*0.00*	*0.00*
09100124000600 - Environmental Improvement - C	Purchase Of 18 Searter Toyota 2009 Vans for Bornc	23010108 - PURCHASE OF BUSES	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	40,390,000.00	0.00	0.00
09100124000700 - Environmental Improvement - C	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks	23010107 - PURCHASE OF TRUCKS	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	72,270,000.00	0.00	0.00
09100124000800 - Environmental Improvement - C	Purchase Of Fifteen (15) Executive Tables And Fifte	23010112 - PURCHASE OF OFFICE FURNITURE AND	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	0.00
09100124000900 - Environmental Improvement - C	Purchase Of Five(5) Hp 8Gb Ram Laptops &Ten (10)	23010113 - PURCHASE OF COMPUTERS	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	3,390,000.00	3,390,000.00	0.00	3,390,000.00	0.00	0.00
09100124001000 - Environmental Improvement - C	Upgrading Of Re-Cycling Plant for Borno State Envir	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	5,650,000.00	5,650,000.00	0.00	650,000.00	0.00	0.00
09100124001100 - Environmental Improvement - C	Construction Of Drainages/Water-Ways Within Mrr	23020116 - CONSTRUCTION / PROVISION OF WATI	70631 - WATER SUPPLY	20822100 - MAIDUGURI METRO	0.00	5,650,000.00	5,650,000.00	0.00	20,000,000.00	0.00	0.00
09100124001200 - Environmental Improvement - C	Construction Of public toilet within Borno state Env	23020118 - CONSTRUCTION / PROVISION OF INFRA	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	0.00
09100124001300 - Environmental Improvement - C	Rehabilitation Of Libraries for Borno State Environe	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	5,650,000.00	5,650,000.00	0.00	500,000.00	0.00	0.00
09100124001400 - Environmental Improvement - C	Rehabilitation Of Heavy Plants Machineries for Bor	23030128 - REHABILITATION/REPAIRS OF INFRAST	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	0.00
09100124001500 - Environmental Improvement - C	Research On Environmental Pollution Within Maidu	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	0.00
09100126000200 - Environmental Improvement - C	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23050101 - RESEARCH AND DEVELOPMENT	70511 - WASTE MANAGEMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00

053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*1,500,000,000.00*	*1,500,000,000.00*	*294,288,170.27*	*1,000,000,000.00*	*0.00*	*0.00*
09100125000100 - Environmental Improvement - C	Procurement Of One Students toyota 2010 Shuttle I	23010105 - PURCHASE OF MOTOR VEHICLES	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	25,000,000.00	0.00	0.00
09100125000200 - Environmental Improvement - C	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks	23010107 - PURCHASE OF TRUCKS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	250,000,000.00	250,000,000.00	0.00	34,000,000.00	0.00	0.00
09100125000300 - Environmental Improvement - C	Procurement Of 4Nos. Of Executive Tables, Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	74,000,000.00	74,000,000.00	0.00	35,000,000.00	0.00	0.00
09100125000400 - Environmental Improvement - C	Procurement Of 14Nos. Of Hp pavillion core i7 Lapt	23010113 - PURCHASE OF COMPUTERS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00
09100125000500 - Environmental Improvement - C	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
09100125000600 - Environmental Improvement - C	Procurement Of 2Nos. Of Sharp MD200 Brand Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
09100125000700 - Environmental Improvement - C	Construction Of Office Building Atfor Borno State Gi	23020101 - CONSTRUCTION / PROVISION OF OFFI	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	0.00
09100125000800 - Environmental Improvement - C	Provision Of Infrastructurefor Borno State Green Gr	23020118 - CONSTRUCTION / PROVISION OF INFRA	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	0.00	30,000,000.00	0.00	0.00
09100125000900 - Environmental Improvement - C	Landscaping/Tree Plantingfor Borno State Green Gr	23040101 - TREE PLANTING	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	294,288,170.27	830,000,000.00	0.00	0.00
09100125001000 - Environmental Improvement - C	Research on street lights for Borno State Green Gre	23050101 - RESEARCH AND DEVELOPMENT	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
09100125001100 - Environmental Improvement - C	Monitoring on project completionfor Borno State G	23050103 - MONITORING AND EVALUATION	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	60,000,000.00	60,000,000.00	0.00	10,000,000.00	0.00	0.00

053505600100	BORNO STATE AFORESTATION PROJECT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	26 Climate Change Tagging	2026 Nutrition Tagging
Total					*0.00*	*15,000,000.00*	*20,000,000.00*	*0.00*	*10,000,000.00*	*0.00*	*0.00*

09100124001600 - Environmental Improvement - C	Landscaping/Tree Planting In Maiduguri Internatior	23040101 - TREE PLANTING	70422 - FORESTRY	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	0.00

053505900100	BORNO STATE WATER-SHED MANAGEMENT AGEN										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*20,000,000.00*	*20,000,000.00*	*0.00*	*20,000,000.00*	*0.00*	*0.00*
09100124001000 - Environmental Improvement - C	Human Capital Development in Establishment of wa	23050130 - HUMAN CAPITAL DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00

053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIA										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*4,309,430,869.37*	*733,219,000.00*	*6,770,000,000.00*	*4,684,997,621.99*	*964,824,000.00*	*0.00*	*0.00*
03100124000100 - Poverty Alleviation - General	Procurement Of 5Nos. Of Executive Tables And Exc	23010112 - PURCHASE OF OFFICE FURNITURE AND	71051 - UNEMPLOYMENT	20821300 - JERE	0.00	9,450,000.00	9,450,000.00	0.00	11,813,000.00	0.00	0.00
03100124000200 - Poverty Alleviation - General	Procurement Of 5Nos. Of Hp Laptops Corei 7 13 inc	23010113 - PURCHASE OF COMPUTERS	71051 - UNEMPLOYMENT	20821300 - JERE	0.00	4,305,000.00	4,305,000.00	0.00	5,381,000.00	0.00	0.00
03100124000300 - Poverty Alleviation - General	Procurement Of 5Nos. Of Hp Laser jet M477 Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	71051 - UNEMPLOYMENT	20821300 - JERE	0.00	2,152,000.00	4,304,000.00	0.00	2,690,000.00	0.00	0.00
03100124000400 - Poverty Alleviation - General	Procurement Of 4Nos. Of MXSharp 260 Photocopyi	23010115 - PURCHASE OF PHOTOCOPYING MACHI	71051 - UNEMPLOYMENT	20821300 - JERE	0.00	2,152,000.00	157,500,000.00	0.00	2,690,000.00	0.00	0.00
03100123000100 - Poverty Alleviation - General	Purchase Of Balls with other Gaming Equipment fo	23010126 - PURCHASE OF SPORTING / GAMING EC	71051 - UNEMPLOYMENT	20821300 - JERE	0.00	6,020,000.00	6,020,000.00	0.00	7,525,000.00	0.00	0.00
03100123000200 - Poverty Alleviation - General	Construction Of middle sport center in the 3 Estate	23020112 - CONSTRUCTION / PROVISION OF SPOR	71051 - UNEMPLOYMENT	20821300 - JERE	26,805,780.00	213,000,000.00	213,000,000.00	0.00	266,250,000.00	0.00	0.00
03100123000300 - Poverty Alleviation - General	Rehabilitation Of 5Nos Of Sporting Facilities Maidu	23030111 - REHABILITATION / REPAIRS - SPORTING	71051 - UNEMPLOYMENT	20842800 - State wide	34,480,000.00	300,000,000.00	300,000,000.00	0.00	375,000,000.00	0.00	0.00
03100123000400 - Poverty Alleviation - General	Sponsorship Of Christian Pilgrimage To Rome/Jerus	23050104 - ANNIVERSARIES/CELEBRATIONS	71051 - UNEMPLOYMENT	20842800 - State wide	4,145,764,704.37	38,640,000.00	38,640,000.00	0.00	96,600,000.00	0.00	0.00
03100123000600 - Poverty Alleviation - General	Training And Retraining Of Footballers To Visit Othe	23050130 - HUMAN CAPITAL DEVELOPMENT	71051 - UNEMPLOYMENT	20821300 - JERE	102,380,385.00	157,500,000.00	6,036,781,000.00	4,684,997,621.99	196,875,000.00	0.00	0.00

053905100100	BORNO STATE SPORTS COUNCIL										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*10,000,000.00*	*10,000,000.00*	*0.00*	*10,000,000.00*	*0.00*	*0.00*
08100124000300 - Youth - General	Procurement Of 1Nos. Of Laptops And 2Nos. Of Des	23010113 - PURCHASE OF COMPUTERS	70811 - RECREATIONAL AND SPORTING SERVICES	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
08100124000400 - Youth - General	Procurement Of 1Nos. Of Hp pavillion corei7 Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70811 - RECREATIONAL AND SPORTING SERVICES	20821300 - JERE	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00
08100124000500 - Youth - General	Procurement Of Sporting And Gaming Equipment ir	23010126 - PURCHASE OF SPORTING / GAMING EC	70811 - RECREATIONAL AND SPORTING SERVICES	20821300 - JERE	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00	0.00

053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMEN										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*100,000,000.00*	*2,100,000,000.00*	*0.00*	*240,000,000.00*	*0.00*	*0.00*
03100125000100 - Poverty Alleviation - General	Capacity building of youths across the state.	23050130 - HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	0.00	100,000,000.00	1,000,000,000.00	0.00	200,000,000.00	0.00	0.00
03100126000100 - Poverty Alleviation - General	Procurement Of 1 Toyota Hilux, 1 Toyota Bus and 1	23010105 - PURCHASE OF MOTOR VEHICLES	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	0.00	0.00	1,000,000,000.00	0.00	25,000,000.00	0.00	0.00
03100126000200 - Poverty Alleviation - General	Procurement Of 1Nos. Of Hp pavillion corei7 Printe	23010113 - PURCHASE OF COMPUTERS	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	0.00	0.00	100,000,000.00	0.00	10,000,000.00	0.00	0.00
03100126000300 - Poverty Alleviation - General	Procurement of mx sharp 260 photocopier To The li	23010115 - PURCHASE OF PHOTOCOPYING MACHI	71071 - SOCIAL EXCLUSION N.E.C.	20821300 - JERE	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00

055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRAT										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*4,729,015,000.00*	*3,908,992,000.00*	*0.00*	*2,842,373,000.00*	*0.00*	*239,000,000.00*
02100124001700 - Societal Re-orientation - Genera	Acquisition Of Land for Ministry of Local Governme	23010101 - PURCHASE / ACQUISITION OF LAND	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	26,000,000.00	26,000,000.00	0.00	28,700,000.00	0.00	0.00
02100124001800 - Societal Re-orientation - Genera	Purchase Of 1Nos. of Toyota Hilux and 2No of Corol	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00
02100124001900 - Societal Re-orientation - Genera	Purchase Of 20Nos. Of Executive Tables And 20Nos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	22,000,000.00	22,000,000.00	0.00	24,300,000.00	0.00	0.00
02100124002000 - Societal Re-orientation - Genera	Purchase Of 3Nos. of Hp Desktops And 2Nos. of Hp	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	55,000,000.00	55,000,000.00	0.00	56,500,000.00	0.00	0.00
02100124002100 - Societal Re-orientation - Genera	Purchase Of 2Nos. Hp Laser Jet Printers for Ministry	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	1,270,000.00	1,270,000.00	0.00	2,000,000.00	0.00	0.00
02100124002200 - Societal Re-orientation - Genera	Purchase Of 2Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	2,200,000.00	1,582,222,000.00	0.00	2,334,000.00	0.00	0.00
02100124002400 - Societal Re-orientation - Genera	Rehabilitation Of Ict Center for Ministry of Local Go	23030127 - REHABILITATION/REPAIRS- ICT INFRAS	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	22,500,000.00	22,500,000.00	0.00	22,833,000.00	0.00	0.00
02100125000100 - Societal Re-orientation - Genera	Provision of Infrastructures in mafa Lga.	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20821900 - MAFA	0.00	4,400,045,000.00	2,000,000,000.00	0.00	2,466,706,000.00	0.00	0.00
02100126001200 - Societal Re-orientation - Genera	NUT.1.IMAM.1.5.2. Conduct Advocacy for the estal	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001300 - Societal Re-orientation - Genera	NUT.2.Emergency.1.1.1. Promote commercial food	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001400 - Societal Re-orientation - Genera	NUT.3 FSCP.1.4.2. Conduct Sensitization and demor	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001500 - Societal Re-orientation - Genera	NUT.4 EE.1.2. 1. Provide Support to increase hectar	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001600 - Societal Re-orientation - Genera	NUT.5 FNS.1.1. 2. Support the establishment	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001700 - Societal Re-orientation - Genera	NUT.6 HRN.1.1.8. Stage agricultural shows and exhi	23050101 - RESEARCH AND DEVELOPMENT	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001800 - Societal Re-orientation - Genera	NUT.2.Emergency.1.2.3. Support the establishment	23020113 - CONSTRUCTION / PROVISION OF AGRI	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00
02100126001900 - Societal Re-orientation - Genera	NUT.1.IMAM.5.2.10 Sensitization of Household/cor	23050103 - MONITORING AND EVALUATION	70621 - COMMUNITY DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	29,875,000.00	0.00	29,875,000.00

056400100100	MINISTRY OF RELIGIOUS AFFAIRS										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*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*	*0.00*	*0.00*
02100124000100 - Societal Re-orientation - Genera	Procurement Of 1 Toyota Hilux, 1 Toyota Bus and 1-	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	0.00
02100124000200 - Societal Re-orientation - Genera	Procurement Of 10Nos. Executive Tables And Execu	23010112 - PURCHASE OF OFFICE FURNITURE AND	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	0.00
02100124000300 - Societal Re-orientation - Genera	Procurement Of 5 Nos. Of HP Laptops And 5 Nos. O	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	821,782,753.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	0.00
02100124000400 - Societal Re-orientation - Genera	Procurement Of 2 Nos. Of Hp 477 Colourlaser Jet Pr	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	0.00
02100124000500 - Societal Re-orientation - Genera	Procurement Of 2Nos. Of Sharp Photocopying Mast	23010115 - PURCHASE OF PHOTOCOPYING MACHI	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	1,930,220,500.00	1,000,000.00	1,000,000.00	0.00	200,000.00	0.00	0.00
02100121000100 - Societal Re-orientation - Genera	Power Generating set ,1 unit of Mikano 50 KVA Ger	23010119 - PURCHASE OF POWER GENERATING SE	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20842800 - State wide	210,312,530.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	0.00
02100122000100 - Societal Re-orientation - Genera	Construction Of Central Mosque In Mafa, M.M.C., Ja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	2,350,000,000.00	2,350,000,000.00	967,980,171.00	600,000,000.00	0.00	0.00
02100121000200 - Societal Re-orientation - Genera	Construction Of Cemeteries across The State.	23020126 - CONSTRUCTION/PROVISION OF CEME	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	71,325,475.07	225,000,000.00	225,000,000.00	44,360,000.00	500,000,000.00	0.00	0.00
02100124000600 - Societal Re-orientation - Genera	Celebrations Of Maulud, Celebration Of Easter and	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20842800 - State wide	0.00	1,326,000,000.00	3,431,835,000.00	3,410,527,500.00	1,855,068,000.00	0.00	0.00
02100122000200 - Societal Re-orientation - Genera	Capacity Building of traditional leaders within the st	23050130 - HUMAN CAPITAL DEVELOPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20842800 - State wide	0.00	20,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00
02100126000700 - Societal Re-orientation - Genera	Construction Of Central Mosque In Mafa, M.M.C., Ja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	0.00	20,000,000.00	0.00	600,000,000.00	0.00	0.00
02100126000800 - Societal Re-orientation - Genera	Construction Of Central Mosque In Mafa, M.M.C., Ja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
02100126000900 - Societal Re-orientation - Genera	Construction Of Central Mosque In Mafa, M.M.C., Ja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
02100126001000 - Societal Re-orientation - Genera	Construction Of Central Mosque In Mafa, M.M.C., Ja	23020118 - CONSTRUCTION / PROVISION OF INFRA	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00
02100126001100 - Societal Re-orientation - Genera	Celebrations Of Maulud, Celebration Of Easter and	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20842800 - State wide	0.00	0.00	0.00	0.00	1,855,067,000.00	0.00	0.00

056400200100	BORNO STATE ISLAMIC PREACHING BOARD										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*2,000,000.00*	*5,000,000.00*	*0.00*	*5,000,000.00*	*0.00*	*0.00*
02100124001200 - Societal Re-orientation - Genera	Construction Of Office At Pilgrims Welfare Board Pr	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00

056400300100	BORNO STATE COUNCIL OF ULAMAS										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*3,400,000.00*	*3,400,000.00*	*0.00*	*2,400,000.00*	*0.00*	*0.00*
02100124001400 - Societal Re-orientation - Genera	Construction Of Office At Pilgrims Welfare Board Pr	23020118 - CONSTRUCTION / PROVISION OF INFRA	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	0.00	3,400,000.00	3,400,000.00	0.00	2,400,000.00	0.00	0.00

056400400100	BORNO STATE ISLAMIC RESEARCH CENTER										
Programme Code and Programme Description	**Project Description**	**Economic Code and Description**	**Function Code and Description**	**Location Code and Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**nce January to September**	**2026 Approved Budget**	**26 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					*0.00*	*3,400,000.00*	*3,400,000.00*	*0.00*	*3,400,000.00*	*0.00*	*0.00*
02100124001500 - Societal Re-orientation - Genera	Purchase Of 5Nos. Of Executive Tables And 5Nos. O	23010112 - PURCHASE OF OFFICE FURNITURE AND	70851 - R & D RECREATION, CULTURE AND RELIGIC	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
02100124001600 - Societal Re-orientation - Genera	Purchase Of 5Nos. Of Desktop Computers For 5-Uni	23010113 - PURCHASE OF COMPUTERS	70851 - R & D RECREATION, CULTURE AND RELIGIC	20822100 - MAIDUGURI METRO	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.00