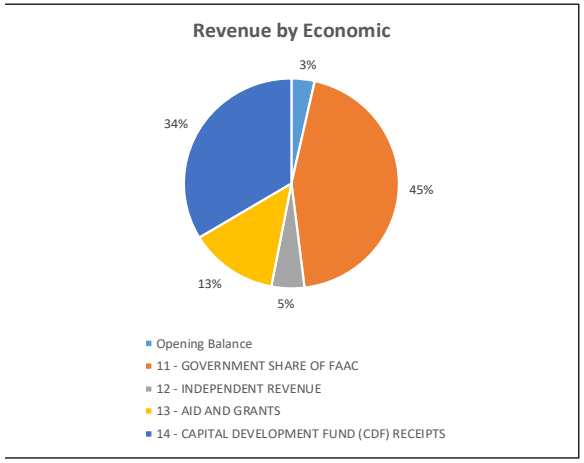
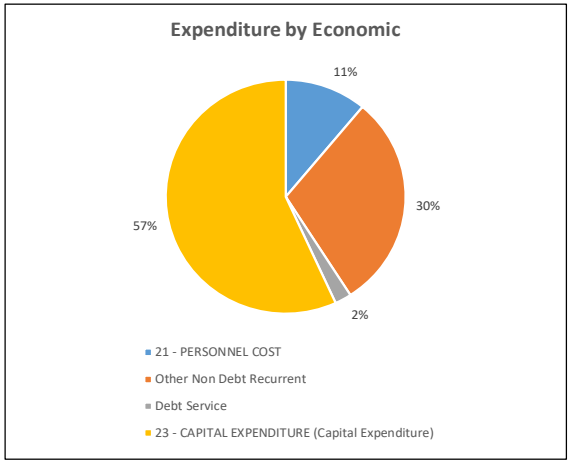
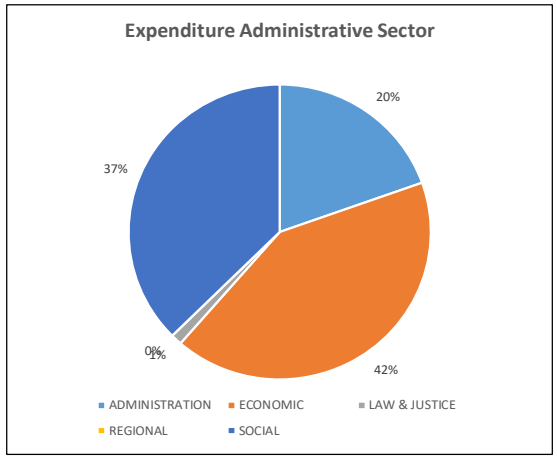
Borno State Government 2026 Approved Budget Summary

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 (BC	-	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
	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 DUTI	-	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 (I	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 DEVELOPMEN**	**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 IN**	**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 (BSP	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
	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 (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
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 DEVELOPMEN**	**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 IN**	**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
	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 DUTI	-	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 (I	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 DEVELOPMEN**	**-**	**-**	**-**	**-**	**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 IN**	**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 (BSP	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
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
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 GOVERNME	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 GOVERNME	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 COM	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 PENSI	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 PENSI	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 AN	14030202 - INTERNATIONAL LOANS/ BORROWINGS	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 RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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 RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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 RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	3,500,000,000.00
GRANT FROM WORLD FOOD PROGRAMME (WFP) TO SUPPORT AGRICULTURE FACILITIES	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOU	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 RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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 RESOU	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	4,000,000,000.00
WORLD BANK LOAN FROM Value Chain Programme (VCN) TO SUPPORT VALUE CHAIN DEVELOPMENT	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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 RESOU	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	30,000,000,000.00
LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) TO SUPPORT FADAMA	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PRO	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	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 DEVELOPM	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 DEVELOPM	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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 DEVELOPM	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	9,420,675,000.00
WORLD BANK STATE ACTION FOR BUSINESS ENABLING REFORMS (SABER) PForR LOAN	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPM	14030201 - INTERNATIONAL LOANS/ BORROWINGS	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/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	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 SANITA	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 SANITA	14030201 - INTERNATIONAL LOANS/ BORROWINGS	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, REHABILITATIO	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, REHABILITATIO	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, REHABILITATIO	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, REHABILITATIO	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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 AGENCY	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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 DEV	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	10,000,000,000.00
WORLD BANK LOAN FOR ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE) TO SUPPORT SECONDARY EDUCATION	051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOLOG	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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, TECHNOLOG	14030203 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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, TECHNOLOG	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 BO	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 BO	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 BO	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	1,000,000,000.00
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS FOR COLLEGE OF EDUCATION	051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-KANEMI CO	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 (KIU	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 (KIU	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 EDUCATION	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 MAIDUGURI	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 MAIDUGURI	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 - B	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 - B	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/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	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 MAI	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 MAI	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 MAI	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 DEVELOPMI	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 DEVELOPMI	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 DEVELOPMI	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 DEVELOPMI	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 TEA	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	3,500,000,000.00
WORLD BANK GRANT FROM WORLD FOOD PROGRAMME TO SUPPORT BIOMEDICAL WASTE TREATMENT FACILITY	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	450,000,000.00
WORLD BANK GRANT TO SUPPORT CAPACITY BUILDING FOR DOCTORS	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA	13020201 - CURRENT FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIA	-	-	-	-	2,800,000,000.00
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) GRANT TO SUPPORT COMPLETION OF THE TEACHING HOSPITAL	052100800100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY TEA	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 TEA	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 TEA	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 TEA	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 TEA	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 TEA	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 TEA	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 TEA	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 ASSOCIA	-	-	-	-	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/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIA	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 (BSUP	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 SUSTAINAB	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 & MALAI	-	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 (M	-	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 SPEC**	**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 DUT	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 (B	-	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 GE	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 COMMISSIO**	**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 (BOS	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 DEVELOPMENT**	**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 AGENCY	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 I**	**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 RESETT	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 MERCY	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 DEVELOPME**	**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 I**	**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 INNOVA	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 (BOSA	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 EDUC	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 TECHNOLO	-	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 ADMI	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 & ISLAMIC	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 AGE	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 (BS	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 HOSPIT	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 MANAGEMEI	-	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 (BOSEPA)	747,889,456.31	1,778,830,000.00	1,778,830,000.00	1,067,513,642.06	2,005,344,000.00	-	-
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 PROGRAMME	-	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 AFFA**	**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 (BSUP	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 SUSTAINAB	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 & MALAI	-	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 (M	-	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 SPEC**	**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 DU	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 GE	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 COMMISSIO**	**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 (BOS	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 DEVELOPMENT**	**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 AGENCY	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 I**	**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 RESETT	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 MERCY	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 DEVELOPME**	**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 I**	**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 INNOVA	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 (BOSA	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 EDUC	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 TECHNOLO	-	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 ADMI	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 & ISLAMIC	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 AGE	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 (BS	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 HOSPIT	-	-	1,060,000,000.00	-	4,361,815,000.00	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMEI	-	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 (BOSEPA)	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 PROGRAMME	-	16,200,000.00	16,200,000.00	-	3,600,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFA**	**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 (BSUP	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 SUSTAINAB	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 & MALA	-	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 (M	-	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 SPEC**	**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 DUT	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 (B	-	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 GE	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 COMMISSIO**	**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 (BOS	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 DEVELOPMENT**	**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 AGENCY	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 I**	**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 RESETT	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 MERCY	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 DEVELOPME**	**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 I**	**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 INNOVA	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 (BOSA	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 EDUC	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 TECHNOLO	-	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 ADMI	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 & ISLAMIC	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 AGE	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 (BS	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 HOSPIT	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 MANAGEMEI	-	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 (BOSEPA)	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 PROGRAMME	-	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 AFFA**	**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 (BSUP	-	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 SUSTAINAB	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 (M	-	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 SPEC**	**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 DUT	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 (B	-	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 GE	-	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 COMMISSIO**	**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 (BOS	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 DEVELOPMENT**	**-**	**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 AGENCY	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 I**	**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 RESETT	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 MERCY	-	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 DEVELOPME**	**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 I**	**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 INNOVA	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 (BOSA	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 EDUC	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 TECHNOLO	-	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 ADMI	-	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 & ISLAMIC	-	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 AGE	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 (BS	-	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 HOSPIT	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 MANAGEMEI	-	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 (BOSEPA)	-	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 PROGRAMME	-	100,000,000.00	2,100,000,000.00	-	240,000,000.00	-	-
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFA**	**-**	**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/PALLIA	-	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, FUNGICIDES	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 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**	**-**	**-**
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 - GENERA**	**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 CENTRES	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 - GENERAL**	**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 F**	**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 DIFFERE**	**-**	**100,000,000.00**	**100,000,000.00**	**100,000,000.00**	**50,000,000.00**	**-**	**-**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LE	-	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 AFFAIR**	**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 FUELS	-	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 F**	**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 AFFAIR**	**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 FUELS	-	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 F**	**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 DIFFERE**	**-**	**100,000,000.00**	**100,000,000.00**	**100,000,000.00**	**50,000,000.00**	**-**	**-**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LE	-	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 AFFAIR**	**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 FUELS	-	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 F**	**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 AFFAIR**	**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 FUELS	-	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 diversifica	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 (aquacu**	**-**	**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 d	-	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 agricult**	**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 deliv	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 Classified**	**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 Healt**	**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 compe**	**-**	**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 p**	**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 Insur	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 se**	**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 Classified**	**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 Classified**	**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 diversifica	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 (aquacu**	**-**	**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 c	-	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 agricult**	**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 deliv	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 Healt**	**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 compe**	**-**	**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 p**	**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 Insur	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 se**	**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 Healt**	**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 compe**	**-**	**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 p**	**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 Insur	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 SAFE	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 LEGISLAT	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 LEGISLAT	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 Laseriet Printer in the Government House.	011100100100 - GOVERNMENT HOUSE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 BUILDIN	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 B	70621 - COMMUNITY DEVELOPME	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 DEVELOPME	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 / H	70731 - GENERAL HOSPITAL SERV	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 INFRASTRUCTU	70621 - COMMUNITY DEVELOPME	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 BUILDING	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	20822100 - MAIDUGURI METRO	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
Purchase Of Livestock Assets	011100100100 - GOVERNMENT HOUSE	23010147 - PURCHASE OF LIVESTOCK ASSETS	70111 - EXECUTIVE AND LEGISLAT	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 O	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLAT	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 O	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLAT	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 O	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLAT	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 O	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLAT	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 O	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLAT	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 EMERGE	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.	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 EMERGE	23010108 - PURCHASE OF BUSES	71091 - SOCIAL PROTECTION N.E.	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 EMERGE	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.	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 SERVICE	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 SERVICE	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 SERVICE	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 SERVICE	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 LEGISLAT	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 LEGISLAT	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 House of Assembly	011200300100 - BORNO STATE HOUSE A	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 BUILDIN	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 BUI	70621 - COMMUNITY DEVELOPME	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 LEGISLAT	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 INFORMA	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUB	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 INFORMA	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUB	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 INFORMA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUB	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 INFORMA	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUB	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 INFORMA	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUB	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 INFORMA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70831 - BROADCASTING AND PUB	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 INFORMA	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUB	20822100 - MAIDUGURI METRO	957,616,822.50	500,000.00	500,000.00	-	300,000.00	-	-
Purchase Of 100Nos of Fire extinguisher for fire service in the Ministry of information and internal security.	012300100100 - MINISTRY OF INFORMA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70831 - BROADCASTING AND PUB	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 INFORMA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUB	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 INFORMA	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70831 - BROADCASTING AND PUB	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 LGA.	012300100100 - MINISTRY OF INFORMA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDIN	70321 - FIRE PROTECTION SERVIC	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 INFORMA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU	70321 - FIRE PROTECTION SERVIC	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 INFORMA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL	70461 - COMMUNICATION	20822100 - MAIDUGURI METRO	-	560,000.00	560,000.00	-	1,000,000.00	-	-
Rehabiltation of 8 No of Fire Fighting Stations in MMC LGA.	012300100100 - MINISTRY OF INFORMA	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STA	70321 - FIRE PROTECTION SERVIC	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 INFORMA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDING	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 INFORMA	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUB	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	1,000,000.00	-	-
Support During Eid-Fitr and Christmas Celebrations For Less	012300100100 - MINISTRY OF INFORMA	23050104 - ANNIVERSARIES/CELEBRATIONS	70831 - BROADCASTING AND PUB	20822100 - MAIDUGURI METRO	15,000,000.00	200,000,000.00	200,000,000.00	48,545,829.00	200,000,000.00	-	-

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 BA	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 BA	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 BA	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 BA	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 BA	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 BA	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 BA	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	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 BA	23010126 - PURCHASE OF SPORTING / GAMING EC	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 BA	23010130 - PURCHASE OF RECREATIONAL FACILIT	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 BA	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	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 BA	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 BA	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 BA	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 BA	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 BA	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 across the state	05010423000300 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BA	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 across the state	05010423000300 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BA	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 across the state	05010426000100 - Integrated supportive superv	051700300100 - BORNO STATE UNIVERSAL BA	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 BA	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 BA	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 BA	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 BA	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 BA	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 Nowaom School At Mafa Lga	05010324003000 - Education sector coordinatio	051701100100 - BORNO STATE NOMADIC EDU	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 coordinatio	051701100100 - BORNO STATE NOMADIC EDU	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 coordinatio	051701100100 - BORNO STATE NOMADIC EDU	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 DEVELOPMEI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 HOSI	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 across the state	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	-	-
Constrcution Of 1No of General Hospitals across the state	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 across the state	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 across the state	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 - HOSPITA	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 DEVELOPMEI	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 EQU	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 EQU	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 EQU	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 EQU	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 EQU	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 EQU	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 EQU	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	26 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 EQUIPMENT	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 QTRS	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 EQUIPMENTS	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 - GENERAL**	**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 - GENERAL**	**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 BUILDINGS	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 / HEALTH CENTRES	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 AGENCY (SEMA)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 (BPP)							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 & DEVELOPMENT BOARD (BSUP**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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 (BOGIS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 WAYS	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 OF SUSTAINABLE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 EQUIPMENTS	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 - GENERAL**	**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 - GENERAL**	**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 BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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 QTRS	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**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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/AIDS & MALAR**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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 QTRS	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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 BUILDING	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 & EVALUATION (M**							
Code	**Description**	**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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 PROJECTS							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 BUILDINGS	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 / HEALTH CENTRES	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 - GENERAL**	**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 CENTRES	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 AND SPECIAL DUTI							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 / HEALTH CENTRES	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 - GENERAL**	**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 CENTRES	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 DEVELOPMENT AGENCY (B**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 EQUIPMENTS	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 - GENERAL**	**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 - GENERAL**	**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 / HEALTH CENTRES	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 - GENERAL**	**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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 BUILDING	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 COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 SECURITY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 EQUIPMENTS	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 - GENERAL**	**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 FACILITIES	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 - GENERAL**	**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 STATIONS	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 EQUIPMENT	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**	**26 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 - GENERAL**	**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 - GENERAL**	**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	26 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 - GENERAL**	**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 MATTERS							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	26 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 GENERAL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 GOVERNMENT AUDITOR GEN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 PLANTS	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 COMMISSION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 PENSIONS BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 RESOURCES**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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, FUNGICIDES ETC	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 EQUIPMENT	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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 FACILITIES	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 - GENERAL**	**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 FACILITIES	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 PLANTS	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 PROGRAMME (BOS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 AUTHORITY							
Code	Description	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 EQUIPMENT	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 - GENERAL	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 - GENERAL	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 FACILITIES	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 DEVELOPMENT							
Code	Description	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 EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 (BOLMA)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 DEVELOPMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 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	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 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	0.00	0.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 GENERAL (AGBOS)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 - 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**
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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - CURRENT	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 - GENERAL**	**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 - GENERAL**	**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 FACILITIES	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 (BOSIPA)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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	26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 BORROWINGS	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**1,915,501,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	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**	**26 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, FUNGICIDES ETC	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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**	**26 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 - GENERAL**	**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**	**26 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 - GENERAL**	**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**	**26 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, FUNGICIDES ETC	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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**	**26 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, FUNGICIDES ETC	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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**	**26 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, FUNGICIDES ETC	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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 EQUIPMENTS	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 - GENERAL**	**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 - GENERAL**	**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 LIGHTS	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 CORPORATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 (BOTMA)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 & MACHINERIES	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 - GENERAL**	**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 (REB)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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 BUILDINGS	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**4,069,420,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	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 (BORMA)**							
Code	**Description**	**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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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	26 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, FUNGICIDES ETC	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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 PLANTS	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 SANITATION AGENCY (							
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	26 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 VULNERABLES/PALLIATI	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 - GENERAL**	**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 - GENERAL**	**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 AND RESETTLE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 - GENERAL**	**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 & MACHINERIES	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 - GENERAL**	**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 BUILDINGS	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 / HEALTH CENTRES	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 - GENERAL**	**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 BUILDING	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 FACILITIES	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 EQUIPMENT	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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 PREROGATIVE OF MERCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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**	**26 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 EQUIPMENT	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 & EQUIPMENT	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 DEVELOPMENT**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 CENTRES	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	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 AND INNOVAT							
Code	**Description**	**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 QTRS	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 BUILDINGS	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 FACILITIES	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 FACILITIES	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 - GENERAL**	**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 BOARD**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 FACILITIES	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 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***	***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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 PLANTS	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 BOARD (BOSAS**							
Code	**Description**	**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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 BUILDING	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 - BIU**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 BUILDINGS	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 COLLEGE OF EDUC**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 FACILITIES	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 - GENERAL**	**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 CENTRES	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**	**26 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 EQUIPMENT	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 QTRS	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 EQUIPMENT	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 - GENERAL**	**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 BUILDINGS	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 - GENERAL**	**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 BUILDING	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**	**26 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 EQUIPMENT	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 COMMUNICATION TECHNOLO**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 EQUIPMENTS	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 - GENERAL**	**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 - GENERAL**	**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 BUSINESS AND ADMIN**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 AGRICULTURE**							

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget	26 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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 LEGAL & ISLAMIC S							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 BUILDINGS	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 / HEALTH CENTRES	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 - GENERAL**	**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 BUILDING	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 CENTRES	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 MANAGEMENT AGE**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 DEVELOPMENT BOARD (BS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 BUILDING	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 CENTRES	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 (HMB)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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, FUNGICIDES ETC	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 BUILDING	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 CENTRES	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**	**)26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**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 FACILITIES	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 FACILITIES	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 - GENERAL**	**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 BUILDING	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, FUNGICIDES ETC	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 EQUIPMENT	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 EQUIPMENT	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 & EQUIPMENT	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**105,000,000.00**	**0.00**	**0.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	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 - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**55,000,000.00**	**0.00**	**0.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	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**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 PLANTS	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 TEACHING HOSPITAL**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 / HEALTH CENTRES	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 - GENERAL**	**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 CONSUMABLES MANAGEME**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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 PLANTS	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 AGENCY (BOSEPA)**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 AGENCY**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 ALLEVIATION**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 FACILITIES	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 QTRS	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 CLUB**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 EQUIPMENT	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 - GENERAL**	**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 MANAGEMENT PROGRAMME**							
Code	**Description**	**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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 QTRS	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 EMIRATE AFFAIRS**							
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**	**26 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 VULNERABLES/PALLIATI	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 EQUIPMENT	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 - GENERAL**	**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 - GENERAL**	**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 FACILITIES	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 - GENERAL**	**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**	**26 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 QTRS	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 - GENERAL**	**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 - GENERAL**	**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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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 - GENERAL**	**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**	**26 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 EQUIPMENT	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, FINANCIAI	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	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 I	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, FINANCIAI	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 PROCUREMEN							
Code	Description	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 (BC							
Code	Description	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**							
Code	**Description**	**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 &							
Code	Description	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, FINANCIAI	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 CON							
Code	Description	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, FINANCIAI	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 MA							
Code	**Description**	**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 GE							
Code	**Description**	**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, FINANCIA**	**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 GOVERNME							
Code	**Description**	**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, FINANCIA**	**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 COMMI							
Code	**Description**	**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 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**

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 HUNTIN**	**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 PR**							
Code	**Description**	**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 HUNTIN**	**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 HUNTIN**	**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**							
Code	**Description**	**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 HUNTIN**	**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 HUNTIN**	**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 AGENC**							
Code	**Description**	**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 HUNTIN**	**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 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
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, FINANCIAI	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 (DMC							
Code	Description	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, FINANCIAI	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, FINANCIAI	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, FINANCIAI	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 AGENC							
Code	Description	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 CORPORATIC**							
Code	**Description**	**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 (F**							
Code	**Description**	**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 SANIT/**							
Code	**Description**	**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 HUNTIN**	**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 DEV							
Code	Description	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 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	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 EDUCATIOI**							
Code	**Description**	**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 - 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**
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 COMMUNICA**							
Code	**Description**	**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 BUSIN**							
Code	**Description**	**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 MAI**							
Code	**Description**	**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 CONSUMAB**							
Code	**Description**	**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 AGEI**							
Code	**Description**	**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 ALLEVI**							
Code	**Description**	**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 MANAGEMEI							
Code	Description	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 EMIRA							
Code	Description	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 HUNTIN	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 PROCUREMEN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
1	*REVENUE*	*82,206,572.55*	*80,000,000.00*	*80,000,000.00*	*216,809,150.00*	*120,900,000.00*
12	*INDEPENDENT REVENUE*	*82,206,572.55*	*80,000,000.00*	*80,000,000.00*	*216,809,150.00*	*120,900,000.00*
1202	**NON-TAX REVENUE**	**82,206,572.55**	**80,000,000.00**	**80,000,000.00**	**216,809,150.00**	**120,900,000.00**
120204	**FEES - GENERAL**	**82,206,572.55**	**80,000,000.00**	**80,000,000.00**	**216,809,150.00**	**114,900,000.00**
12020405	Tender Fees - General	67,537,196.25	48,000,000.00	48,000,000.00	155,188,650.00	79,035,000.00
12020406	Registration of Document Fees - General	8,876,205.05	800,000.00	800,000.00	61,570,500.00	1,896,000.00
12020412	Change of Purpose Fees	5,793,171.25	31,200,000.00	31,200,000.00	50,000.00	33,969,000.00
120206	**SALES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**6,000,000.00**
12020601	Sales of Condemned Store	0.00	0.00	0.00	0.00	1,000,000.00
12020603	Sales of Govt. Boarded Plants & Vehicles	0.00	0.00	0.00	0.00	5,000,000.00

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
1	*REVENUE*	*67,044,749.30*	*70,000,000.00*	*70,000,000.00*	*53,350,547.87*	*75,000,000.00*
12	*INDEPENDENT REVENUE*	*67,044,749.30*	*70,000,000.00*	*70,000,000.00*	*53,350,547.87*	*75,000,000.00*
1202	**NON-TAX REVENUE**	**67,044,749.30**	**70,000,000.00**	**70,000,000.00**	**53,350,547.87**	**75,000,000.00**
120204	**FEES - GENERAL**	**67,044,749.30**	**70,000,000.00**	**70,000,000.00**	**53,350,547.87**	**75,000,000.00**
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
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
12020456	Application Fees	2,100,000.00	2,000,000.00	2,000,000.00	7,236,731.90	2,000,000.00
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	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
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

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
1	*REVENUE*	*592,589,292.88*	*1,683,200,000.00*	*1,683,200,000.00*	*0.00*	*2,003,000,000.00*
12	*INDEPENDENT REVENUE*	*592,589,292.88*	*1,683,200,000.00*	*1,683,200,000.00*	*0.00*	*2,003,000,000.00*
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**
120204	**FEES - GENERAL**	**498,568,234.44**	**1,223,200,000.00**	**1,223,200,000.00**	**0.00**	**1,595,000,000.00**
12020406	Registration of Document Fees - General	289,535,160.39	600,000,000.00	600,000,000.00	0.00	800,000,000.00
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
12020408	Site Plan Processing Fees	2,415,000.00	6,000,000.00	6,000,000.00	0.00	10,000,000.00
12020409	Survey Charges Fees	19,690,778.05	50,000,000.00	50,000,000.00	0.00	60,000,000.00
12020412	Change of Purpose Fees	170,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020413	Surrender and Subdivision Fees	43,777,099.93	80,000,000.00	80,000,000.00	0.00	90,000,000.00
12020415	Re-Grant Fees	135,008,020.70	450,000,000.00	450,000,000.00	0.00	500,000,000.00
12020417	Recovery of Compensation	3,542,175.37	15,200,000.00	15,200,000.00	0.00	15,000,000.00
120206	**SALES - GENERAL**	**796,000.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**8,000,000.00**
12020608	Sales of Broken Beacons	796,000.00	10,000,000.00	10,000,000.00	0.00	8,000,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**93,225,058.44**	**450,000,000.00**	**450,000,000.00**	**0.00**	**400,000,000.00**
12020901	Ground Rent	0.00	0.00	0.00	0.00	120,000,000.00
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

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
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*
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*
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**
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**
13020103	CURRENT GRANTS FROM LGAs	0.00	0.00	40,500,000,000.00	35,249,670,984.34	6,800,000,000.00
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

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
1	*REVENUE*	*0.00*	*2,000,000,000.00*	*2,000,000,000.00*	*0.00*	*2,000,000,000.00*
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*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**2,000,000,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**2,000,000,000.00**	**2,000,000,000.00**	**0.00**	**2,000,000,000.00**
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

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
1	*REVENUE*	*1,300,200.00*	*10,000,000.00*	*10,000,000.00*	*12,222,233.00*	*10,000,000.00*
12	*INDEPENDENT REVENUE*	*1,300,200.00*	*10,000,000.00*	*10,000,000.00*	*12,222,233.00*	*10,000,000.00*
1202	**NON-TAX REVENUE**	**1,300,200.00**	**10,000,000.00**	**10,000,000.00**	**12,222,233.00**	**10,000,000.00**
120204	**FEES - GENERAL**	**1,300,200.00**	**6,000,000.00**	**6,000,000.00**	**1,515,000.00**	**6,000,000.00**
12020446	FIRE SAFETY CERTIFICATE FEES	1,300,200.00	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
120206	**SALES - GENERAL**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**
12020634	Government Printers Sales of Publications/Exercise	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
120207	**EARNINGS -GENERAL**	**0.00**	**3,000,000.00**	**3,000,000.00**	**10,707,233.00**	**3,000,000.00**
12020709	Earnings from Government Printing Press	0.00	3,000,000.00	3,000,000.00	10,707,233.00	3,000,000.00

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
1	*REVENUE*	*4,981,746.69*	*102,032,000.00*	*102,032,000.00*	*12,349,250.00*	*105,332,000.00*
12	*INDEPENDENT REVENUE*	*4,981,746.69*	*102,032,000.00*	*102,032,000.00*	*12,349,250.00*	*105,332,000.00*
1202	**NON-TAX REVENUE**	**4,981,746.69**	**102,032,000.00**	**102,032,000.00**	**12,349,250.00**	**105,332,000.00**
120204	**FEES - GENERAL**	**3,556,746.69**	**1,850,000.00**	**1,850,000.00**	**9,373,500.00**	**1,850,000.00**
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
120206	**SALES - GENERAL**	**1,425,000.00**	**100,182,000.00**	**100,182,000.00**	**2,975,750.00**	**103,482,000.00**
12020617	Sales of Cards	555,000.00	1,008,000.00	1,008,000.00	157,000.00	2,308,000.00
12020636	Sales of Information Publication	870,000.00	99,174,000.00	99,174,000.00	2,818,750.00	101,174,000.00

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

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

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

014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE CON					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
1	*REVENUE*	*63,447,916.60*	*651,700,000.00*	*651,700,000.00*	*482,343,047.52*	*954,500,000.00*
12	*INDEPENDENT REVENUE*	*277,405.41*	*1,700,000.00*	*1,700,000.00*	*201,100.00*	*4,500,000.00*
1202	**NON-TAX REVENUE**	**277,405.41**	**1,700,000.00**	**1,700,000.00**	**201,100.00**	**4,500,000.00**
120204	**FEES - GENERAL**	**134,782.87**	**1,200,000.00**	**1,200,000.00**	**154,000.00**	**2,500,000.00**
12020404	Registration of Contractors fee	134,782.87	1,200,000.00	1,200,000.00	154,000.00	2,500,000.00
120206	**SALES - GENERAL**	**142,622.54**	**500,000.00**	**500,000.00**	**47,100.00**	**2,000,000.00**
12020611	Sales of In-Service and Bond Forms	141,622.54	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
13	*AID AND GRANTS*	*63,170,511.19*	*650,000,000.00*	*650,000,000.00*	*482,141,947.52*	*950,000,000.00*
1302	**GRANTS**	**63,170,511.19**	**650,000,000.00**	**650,000,000.00**	**482,141,947.52**	**950,000,000.00**
130201	**DOMESTIC GRANTS**	**63,170,511.19**	**650,000,000.00**	**650,000,000.00**	**482,141,947.52**	**950,000,000.00**
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

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
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*
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*
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**
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**
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

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
1	*REVENUE*	*0.00*	*3,200,000,000.00*	*3,200,000,000.00*	*11,048,769,755.03*	*86,158,579,000.00*
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*
1302	**GRANTS**	**0.00**	**3,200,000,000.00**	**3,200,000,000.00**	**11,048,769,755.03**	**8,000,000,000.00**
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**
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

14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*78,158,579,000.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**78,158,579,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**78,158,579,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	0.00	0.00	0.00	78,158,579,000.00

021510200100	**BORNO STATE AGRICULTURAL DEVELOPMENT PR(**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
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***
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*
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	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 /**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***2,038,277.53***	***11,025,000.00***	***11,025,000.00***	***161,900,654.50***	***50,000,000.00***
12	*INDEPENDENT REVENUE*	*2,038,277.53*	*11,025,000.00*	*11,025,000.00*	*161,900,654.50*	*50,000,000.00*
1202	**NON-TAX REVENUE**	**2,038,277.53**	**11,025,000.00**	**11,025,000.00**	**161,900,654.50**	**50,000,000.00**
120207	**EARNINGS -GENERAL**	**2,038,277.53**	**11,025,000.00**	**11,025,000.00**	**161,900,654.50**	**50,000,000.00**
12020718	Tractor Hiring Service	2,038,277.53	11,025,000.00	11,025,000.00	161,900,654.50	50,000,000.00

026500200100	**BORNO STATE LIVESTOCK MANAGEMENT AGENC**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***0.00***	***4,800,000,000.00***	***4,800,000,000.00***	***3,675,900,564.54***	***14,276,479,000.00***
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*
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00

022000100100	**MINISTRY OF FINANCE AND ECONOMIC DEVELOP(**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***0.00***	***22,110,500,000.00***	***22,110,500,000.00***	***18,722,884,000.00***	***113,636,675,000.00***
12	*INDEPENDENT REVENUE*	*0.00*	*500,000.00*	*500,000.00*	*440,000.00*	*200,000.00*
1202	**NON-TAX REVENUE**	**0.00**	**500,000.00**	**500,000.00**	**440,000.00**	**200,000.00**
120204	**FEES - GENERAL**	**0.00**	**500,000.00**	**500,000.00**	**440,000.00**	**200,000.00**
12020404	Registration of Contractors fee	0.00	500,000.00	500,000.00	440,000.00	200,000.00
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*
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**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**60,000,000,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIA	0.00	0.00	0.00	0.00	60,000,000,000.00
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	22,110,000,000.00	22,110,000,000.00	18,722,444,000.00	53,636,475,000.00

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**
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***
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 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**
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 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**
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	0.00	1,200,000,000.00	1,200,000,000.00	6,227,090,099.67	1,200,000,000.00
11010304	Ecological Fund	0.00	4,200,000,000.00	4,200,000,000.00	0.00	2,596,483,000.00
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
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
11010310	NNPC Refund	0.00	0.00	0.00	0.00	77,403,517,000.00
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

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**
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***
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***
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**
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**	**7,074,622,035.42**	**12,289,231,000.00**	**12,289,231,000.00**	**8,021,502,258.56**	**15,149,474,000.00**
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
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**
120201	**LICENCES - GENERAL**	**278,208,062.75**	**128,059,000.00**	**128,059,000.00**	**97,570,761.80**	**137,020,000.00**
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	26,170,000.00	26,170,000.00	51,113,650.00	28,001,000.00
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**
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
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

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**
1	***REVENUE***	***0.00***	***2,500,000.00***	***2,500,000.00***	***2,000,000.00***	***1,068,908,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***2,500,000.00***	***2,500,000.00***	***2,000,000.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**0.00**
12020604	Sales of Printed Budget	0.00	2,500,000.00	2,500,000.00	2,000,000.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***1,068,908,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,068,908,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,068,908,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	0.00	0.00	0.00	1,068,908,000.00

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**

1	***REVENUE***	***8,400,100.00***	***20,000,000.00***	***20,000,000.00***	***11,336,700.00***	***20,000,000.00***
12	***INDEPENDENT REVENUE***	***8,400,100.00***	***20,000,000.00***	***20,000,000.00***	***11,336,700.00***	***20,000,000.00***
1202	**NON-TAX REVENUE**	**8,400,100.00**	**20,000,000.00**	**20,000,000.00**	**11,336,700.00**	**20,000,000.00**
120204	**FEES - GENERAL**	**8,400,100.00**	**20,000,000.00**	**20,000,000.00**	**11,336,700.00**	**20,000,000.00**
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

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

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

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**
1	***REVENUE***	***0.00***	***113,725,000.00***	***113,725,000.00***	***0.00***	***113,725,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***113,725,000.00***	***113,725,000.00***	***0.00***	***113,725,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**113,725,000.00**	**113,725,000.00**	**0.00**	**113,725,000.00**
120204	**FEES - GENERAL**	**0.00**	**725,000.00**	**725,000.00**	**0.00**	**725,000.00**
12020457	Parking Fees	0.00	725,000.00	725,000.00	0.00	725,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**113,000,000.00**	**113,000,000.00**	**0.00**	**113,000,000.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	113,000,000.00	113,000,000.00	0.00	113,000,000.00

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**
1	***REVENUE***	***5,662,768.11***	***96,705,000.00***	***96,705,000.00***	***6,251,439.03***	***95,775,000.00***
12	***INDEPENDENT REVENUE***	***5,662,768.11***	***96,705,000.00***	***96,705,000.00***	***6,251,439.03***	***95,775,000.00***

1202	**NON-TAX REVENUE**	**5,662,768.11**	**96,705,000.00**	**96,705,000.00**	**6,251,439.03**	**95,775,000.00**
120204	**FEES - GENERAL**	**2,634,570.00**	**31,235,000.00**	**31,235,000.00**	**0.00**	**31,235,000.00**
12020455	CHANGE OF OWNERSHIP FEES	0.00	235,000.00	235,000.00	0.00	235,000.00
12020457	Parking Fees	2,634,570.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00
120207	**EARNINGS -GENERAL**	**2,454,746.11**	**36,970,000.00**	**36,970,000.00**	**6,251,439.03**	**35,970,000.00**
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
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**573,452.00**	**28,500,000.00**	**28,500,000.00**	**0.00**	**28,570,000.00**
12020804	Rent from Government Commercial Shops/Stores	573,452.00	28,500,000.00	28,500,000.00	0.00	28,570,000.00

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**
1	***REVENUE***	***0.00***	***35,788,000.00***	***35,788,000.00***	***0.00***	***0.00***
12	***INDEPENDENT REVENUE***	***0.00***	***35,788,000.00***	***35,788,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**35,788,000.00**	**35,788,000.00**	**0.00**	**0.00**
120206	**SALES - GENERAL**	**0.00**	**35,788,000.00**	**35,788,000.00**	**0.00**	**0.00**
12020622	Sale of Cottage Industry Products	0.00	35,788,000.00	35,788,000.00	0.00	0.00

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**
1	***REVENUE***	***0.00***	***44,350,000.00***	***44,350,000.00***	***0.00***	***201,605,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***44,350,000.00***	***44,350,000.00***	***0.00***	***201,605,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**44,350,000.00**	**44,350,000.00**	**0.00**	**201,605,000.00**
120206	**SALES - GENERAL**	**0.00**	**42,500,000.00**	**42,500,000.00**	**0.00**	**190,755,000.00**
12020622	Sale of Cottage Industry Products	0.00	42,500,000.00	42,500,000.00	0.00	190,755,000.00
120207	**EARNINGS -GENERAL**	**0.00**	**1,850,000.00**	**1,850,000.00**	**0.00**	**10,850,000.00**
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	1,850,000.00	1,850,000.00	0.00	10,850,000.00

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**
1	***REVENUE***	***0.00***	***3,720,000.00***	***3,720,000.00***	***0.00***	***4,680,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***3,720,000.00***	***3,720,000.00***	***0.00***	***4,680,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**3,720,000.00**	**3,720,000.00**	**0.00**	**4,680,000.00**
120206	**SALES - GENERAL**	**0.00**	**3,720,000.00**	**3,720,000.00**	**0.00**	**4,680,000.00**
12020625	Sales of Products of Cottage Industries	0.00	3,720,000.00	3,720,000.00	0.00	4,680,000.00

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**
1	***REVENUE***	***0.00***	***25,000,000.00***	***25,000,000.00***	***0.00***	***7,303,950,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***25,000,000.00***	***25,000,000.00***	***0.00***	***0.00***
1202	**NON-TAX REVENUE**	**0.00**	**25,000,000.00**	**25,000,000.00**	**0.00**	**0.00**
120201	**LICENCES - GENERAL**	**0.00**	**15,000,000.00**	**15,000,000.00**	**0.00**	**0.00**
12020103	Certificate of Road Worthiness	0.00	15,000,000.00	15,000,000.00	0.00	0.00
120204	**FEES - GENERAL**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**0.00**
12020423	Weight and Measure Fee (Bridge)	0.00	10,000,000.00	10,000,000.00	0.00	0.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***7,303,950,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**7,303,950,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**7,303,950,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	0.00	0.00	0.00	7,303,950,000.00

022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATIC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
1	*REVENUE*	*382,541,626.13*	*703,465,000.00*	*703,465,000.00*	*365,966,965.03*	*1,338,000,000.00*
12	*INDEPENDENT REVENUE*	*382,541,626.13*	*703,465,000.00*	*703,465,000.00*	*365,966,965.03*	*1,338,000,000.00*
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**
120207	**EARNINGS -GENERAL**	**382,541,626.13**	**684,965,000.00**	**684,965,000.00**	**365,966,965.03**	**1,311,000,000.00**
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
12020722	Workshop Earnings	0.00	12,000,000.00	12,000,000.00	0.00	211,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**18,500,000.00**	**18,500,000.00**	**0.00**	**27,000,000.00**
12020804	Rent from Government Commercial Shops/Stores	0.00	18,500,000.00	18,500,000.00	0.00	27,000,000.00

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
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*
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*
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**
120201	**LICENCES - GENERAL**	**1,531,922,364.90**	**892,315,000.00**	**892,315,000.00**	**76,518,148.48**	**870,930,000.00**
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
120204	**FEES - GENERAL**	**44,028,746.07**	**25,061,000.00**	**25,061,000.00**	**13,521,649.11**	**26,313,000.00**
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
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
120205	**FINES - GENERAL**	**1,583,181.96**	**79,033,000.00**	**79,033,000.00**	**19,396,756.98**	**82,985,000.00**
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
120206	**SALES - GENERAL**	**29,184,251.53**	**24,616,000.00**	**24,616,000.00**	**887,401.25**	**25,846,000.00**
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
120207	**EARNINGS -GENERAL**	**63,935,498.89**	**281,891,000.00**	**281,891,000.00**	**786,964.10**	**295,984,000.00**
12020701	Hire of Plants and Equipments	1,369,930.19	116,516,000.00	116,516,000.00	0.00	122,341,000.00
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

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
1	*REVENUE*	*0.00*	*42,713,000.00*	*42,713,000.00*	*0.00*	*0.00*
12	*INDEPENDENT REVENUE*	*0.00*	*42,713,000.00*	*42,713,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**0.00**	**42,713,000.00**	**42,713,000.00**	**0.00**	**0.00**
120204	**FEES - GENERAL**	**0.00**	**26,163,000.00**	**26,163,000.00**	**0.00**	**0.00**
12020405	Tender Fees - General	0.00	26,163,000.00	26,163,000.00	0.00	0.00
120207	**EARNINGS -GENERAL**	**0.00**	**16,550,000.00**	**16,550,000.00**	**0.00**	**0.00**
12020701	Hire of Plants and Equipments	0.00	500,000.00	500,000.00	0.00	0.00
12020702	Earnings from Repairs of Private Vehicles etc	0.00	50,000.00	50,000.00	0.00	0.00
12020703	Hiring of Marini Asphalt Mixing Plant	0.00	1,000,000.00	1,000,000.00	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

023400700100	BORNO STATE HOUSING CORPORATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
1	*REVENUE*	*0.00*	*24,300,000.00*	*24,300,000.00*	*0.00*	*90,000,000.00*
12	*INDEPENDENT REVENUE*	*0.00*	*24,300,000.00*	*24,300,000.00*	*0.00*	*90,000,000.00*
1202	**NON-TAX REVENUE**	**0.00**	**24,300,000.00**	**24,300,000.00**	**0.00**	**90,000,000.00**

120204	**FEES - GENERAL**	**0.00**	**2,300,000.00**	**2,300,000.00**	**0.00**	**12,000,000.00**
12020407	Application & Processing Fees - Right of Occupancy	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00
12020456	Application Fees	0.00	300,000.00	300,000.00	0.00	2,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**22,000,000.00**	**22,000,000.00**	**0.00**	**78,000,000.00**
12020803	Rent from Government Estates	0.00	0.00	0.00	0.00	63,000,000.00
12020804	Rent from Government Commercial Shops/Stores	0.00	22,000,000.00	22,000,000.00	0.00	15,000,000.00

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

025210300100	**BORNO STATE RURAL WATER SUPPLY AND SANIT**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
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***
13	***AID AND GRANTS***	***0.00***	***597,031,000.00***	***597,031,000.00***	***111,004,188.64***	***630,000,000.00***
1302	**GRANTS**	**0.00**	**597,031,000.00**	**597,031,000.00**	**111,004,188.64**	**630,000,000.00**
130202	**FOREIGN GRANTS**	**0.00**	**597,031,000.00**	**597,031,000.00**	**111,004,188.64**	**630,000,000.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	597,031,000.00	597,031,000.00	111,004,188.64	630,000,000.00
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***
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	318,363,365.22	13,871,667,000.00	13,871,667,000.00	11,381,159,197.95	7,699,364,000.00

025600100100	**MINISTRY OF RECONSTRUCTION, REHABILITATION**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***0.00***	***44,060,000,000.00***	***44,060,000,000.00***	***11,274,351,961.28***	***43,000,000,000.00***
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***
1302	**GRANTS**	**0.00**	**12,060,000,000.00**	**12,060,000,000.00**	**2,659,008,980.52**	**13,000,000,000.00**
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**
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
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***
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	32,000,000,000.00	32,000,000,000.00	8,615,342,980.76	30,000,000,000.00

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**
1	***REVENUE***	***0.00***	***50,000.00***	***50,000.00***	***0.00***	***100,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***50,000.00***	***50,000.00***	***0.00***	***100,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**100,000.00**

120206	**SALES - GENERAL**	**0.00**	**50,000.00**	**50,000.00**	**0.00**	**100,000.00**
12020631	Sales of JSC Forms and OFIHS	0.00	50,000.00	50,000.00	0.00	100,000.00

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**
1	***REVENUE***	***10,365,113.63***	***63,250,000.00***	***63,250,000.00***	***146,954,608.78***	***47,000,000.00***
12	***INDEPENDENT REVENUE***	***10,365,113.63***	***63,250,000.00***	***63,250,000.00***	***146,954,608.78***	***47,000,000.00***
1202	**NON-TAX REVENUE**	**10,365,113.63**	**63,250,000.00**	**63,250,000.00**	**146,954,608.78**	**47,000,000.00**
120204	**FEES - GENERAL**	**6,814,647.51**	**51,250,000.00**	**51,250,000.00**	**143,715,604.33**	**35,000,000.00**
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
120205	**FINES - GENERAL**	**3,550,466.12**	**12,000,000.00**	**12,000,000.00**	**3,239,004.45**	**12,000,000.00**
12020502	High Court Fines	3,550,466.12	12,000,000.00	12,000,000.00	3,239,004.45	12,000,000.00

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**
1	***REVENUE***	***133,140.70***	***300,000.00***	***300,000.00***	***4,866,041.50***	***100,000.00***
12	***INDEPENDENT REVENUE***	***133,140.70***	***300,000.00***	***300,000.00***	***4,866,041.50***	***100,000.00***
1202	**NON-TAX REVENUE**	**133,140.70**	**300,000.00**	**300,000.00**	**4,866,041.50**	**100,000.00**
120204	**FEES - GENERAL**	**133,140.70**	**300,000.00**	**300,000.00**	**4,866,041.50**	**100,000.00**
12020443	Sharia Court Fees	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00

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

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

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**
1	***REVENUE***	***307,374.50***	***7,241,000.00***	***7,241,000.00***	***2,938,067.17***	***4,000,000.00***
12	***INDEPENDENT REVENUE***	***307,374.50***	***7,241,000.00***	***7,241,000.00***	***2,938,067.17***	***4,000,000.00***
1202	**NON-TAX REVENUE**	**307,374.50**	**7,241,000.00**	**7,241,000.00**	**2,938,067.17**	**4,000,000.00**
120204	**FEES - GENERAL**	**305,374.50**	**5,071,000.00**	**5,071,000.00**	**2,281,302.67**	**1,890,000.00**
12020431	School Fees - Secondary Institutions	305,374.50	5,071,000.00	5,071,000.00	2,281,302.67	1,890,000.00
120206	**SALES - GENERAL**	**2,000.00**	**2,170,000.00**	**2,170,000.00**	**656,764.50**	**2,110,000.00**
12020616	Sale of Application Forms	2,000.00	2,170,000.00	2,170,000.00	656,764.50	2,110,000.00

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVI					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
1	*REVENUE*	*70,000.00*	*1,255,000.00*	*1,255,000.00*	*0.00*	*10,000,000,000.00*
12	*INDEPENDENT REVENUE*	*70,000.00*	*1,255,000.00*	*1,255,000.00*	*0.00*	*0.00*
1202	**NON-TAX REVENUE**	**70,000.00**	**1,255,000.00**	**1,255,000.00**	**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**
12020804	Rent from Government Commercial Shops/Stores	70,000.00	940,000.00	940,000.00	0.00	0.00
12020805	Rent from Conference Centres	0.00	315,000.00	315,000.00	0.00	0.00
13	*AID AND GRANTS*	*0.00*	*0.00*	*0.00*	*0.00*	*10,000,000,000.00*
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**
130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000,000,000.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00

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
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*
12	*INDEPENDENT REVENUE*	*7,466,575.00*	*8,000,000.00*	*8,000,000.00*	*24,945,323.00*	*7,000,000.00*
1202	**NON-TAX REVENUE**	**7,466,575.00**	**8,000,000.00**	**8,000,000.00**	**24,945,323.00**	**7,000,000.00**
120204	**FEES - GENERAL**	**7,466,575.00**	**8,000,000.00**	**8,000,000.00**	**24,945,323.00**	**7,000,000.00**
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
13	*AID AND GRANTS*	*0.00*	*24,000,000,000.00*	*26,560,000,000.00*	*0.00*	*20,000,000,000.00*
1302	**GRANTS**	**0.00**	**24,000,000,000.00**	**26,560,000,000.00**	**0.00**	**20,000,000,000.00**
130202	**FOREIGN GRANTS**	**0.00**	**24,000,000,000.00**	**26,560,000,000.00**	**0.00**	**20,000,000,000.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	24,000,000,000.00	26,560,000,000.00	0.00	20,000,000,000.00
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*
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	7,600,000,000.00	7,600,000,000.00	12,572,776,470.62	13,100,000,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTH	0.00	7,000,000,000.00	7,000,000,000.00	0.00	0.00

051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BO/					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	ance January to September	2026 Approved Budget
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*
12	*INDEPENDENT REVENUE*	*3,223,000.00*	*2,500,000.00*	*2,500,000.00*	*350,000.00*	*5,000,000.00*
1202	**NON-TAX REVENUE**	**3,223,000.00**	**2,500,000.00**	**2,500,000.00**	**350,000.00**	**5,000,000.00**
120204	**FEES - GENERAL**	**3,223,000.00**	**2,500,000.00**	**2,500,000.00**	**350,000.00**	**5,000,000.00**
12020432	Collection of Certificate fee	3,223,000.00	2,500,000.00	2,500,000.00	350,000.00	5,000,000.00
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*
1302	**GRANTS**	**0.00**	**6,550,000,000.00**	**6,550,000,000.00**	**7,141,974,026.92**	**8,000,000,000.00**
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**
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
130202	**FOREIGN GRANTS**	**0.00**	**3,000,000,000.00**	**3,000,000,000.00**	**32,688,858.00**	**3,000,000,000.00**
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
14	*CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000,000,000.00*
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000,000,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	0.00	0.00	0.00	1,000,000,000.00

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

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
1	*REVENUE*	*367,445.00*	*6,100,000.00*	*6,100,000.00*	*1,474,865.00*	*3,000,000.00*
12	*INDEPENDENT REVENUE*	*367,445.00*	*6,100,000.00*	*6,100,000.00*	*1,474,865.00*	*3,000,000.00*
1202	**NON-TAX REVENUE**	**367,445.00**	**6,100,000.00**	**6,100,000.00**	**1,474,865.00**	**3,000,000.00**
120204	**FEES - GENERAL**	**367,445.00**	**6,000,000.00**	**6,000,000.00**	**1,474,865.00**	**2,500,000.00**
12020431	School Fees - Secondary Institutions	367,445.00	5,000,000.00	5,000,000.00	1,463,842.50	2,000,000.00
12020456	Application Fees	0.00	1,000,000.00	1,000,000.00	11,022.50	500,000.00
120207	**EARNINGS -GENERAL**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**500,000.00**
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	100,000.00	100,000.00	0.00	500,000.00

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
1	*REVENUE*	*0.00*	*2,265,000,000.00*	*2,265,000,000.00*	*1,811,943,000.50*	*3,913,000,000.00*
12	*INDEPENDENT REVENUE*	*0.00*	*50,000,000.00*	*50,000,000.00*	*43,269,852.50*	*10,000,000.00*
1201	**TAX REVENUE**	**0.00**	**50,000,000.00**	**50,000,000.00**	**43,269,852.50**	**10,000,000.00**
120103	**OTHER TAXES**	**0.00**	**50,000,000.00**	**50,000,000.00**	**43,269,852.50**	**10,000,000.00**
12010309	Education Levy	0.00	50,000,000.00	50,000,000.00	43,269,852.50	10,000,000.00
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*
1302	**GRANTS**	**0.00**	**2,215,000,000.00**	**2,215,000,000.00**	**1,768,673,148.00**	**3,903,000,000.00**
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**
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
130202	**FOREIGN GRANTS**	**0.00**	**595,000,000.00**	**595,000,000.00**	**237,685,498.00**	**2,796,000,000.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	595,000,000.00	595,000,000.00	237,685,498.00	2,796,000,000.00

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
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*
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*
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**
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**
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

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
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*
12	*INDEPENDENT REVENUE*	*256,191,484.55*	*355,500,000.00*	*355,500,000.00*	*521,015,650.00*	*408,000,000.00*
1202	**NON-TAX REVENUE**	**256,191,484.55**	**355,500,000.00**	**355,500,000.00**	**521,015,650.00**	**408,000,000.00**

120204	**FEES - GENERAL**	**237,180,796.52**	**350,000,000.00**	**350,000,000.00**	**391,020,182.50**	**400,000,000.00**
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
120206	**SALES - GENERAL**	**19,010,688.03**	**5,500,000.00**	**5,500,000.00**	**129,995,467.50**	**8,000,000.00**
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
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***
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**
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**
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

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

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**
1	***REVENUE***	***10,279,508.56***	***17,200,000.00***	***17,200,000.00***	***1,798,820.00***	***1,886,675,000.00***
12	***INDEPENDENT REVENUE***	***10,279,508.56***	***17,200,000.00***	***17,200,000.00***	***1,798,820.00***	***11,000,000.00***
1202	**NON-TAX REVENUE**	**10,279,508.56**	**17,200,000.00**	**17,200,000.00**	**1,798,820.00**	**11,000,000.00**
120204	**FEES - GENERAL**	**8,237,842.50**	**5,000,000.00**	**5,000,000.00**	**1,727,112.50**	**500,000.00**
12020431	School Fees - Secondary Institutions	8,237,842.50	5,000,000.00	5,000,000.00	1,727,112.50	500,000.00
120206	**SALES - GENERAL**	**98,285.00**	**2,500,000.00**	**2,500,000.00**	**53,740.00**	**3,500,000.00**
12020616	Sale of Application Forms	98,285.00	2,500,000.00	2,500,000.00	53,740.00	3,500,000.00
120207	**EARNINGS -GENERAL**	**1,943,381.06**	**9,700,000.00**	**9,700,000.00**	**17,967.50**	**7,000,000.00**
12020711	Earnings from Building & Lodging	1,940,381.06	2,500,000.00	2,500,000.00	17,967.50	2,000,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	3,000.00	1,200,000.00	1,200,000.00	0.00	5,000,000.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	6,000,000.00	6,000,000.00	0.00	0.00
13	***AID AND GRANTS***	***0.00***	***0.00***	***0.00***	***0.00***	***1,875,675,000.00***
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,875,675,000.00**
130201	**DOMESTIC GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**1,875,675,000.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	0.00	1,875,675,000.00

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**
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***
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***

1201	**TAX REVENUE**	**181,520,398.00**	**656,344,000.00**	**656,344,000.00**	**459,638,232.50**	**700,000,000.00**
120103	**OTHER TAXES**	**181,520,398.00**	**656,344,000.00**	**656,344,000.00**	**459,638,232.50**	**700,000,000.00**
12010309	Education Levy	181,520,398.00	656,344,000.00	656,344,000.00	459,638,232.50	700,000,000.00
1202	**NON-TAX REVENUE**	**10,300,017.50**	**545,762,000.00**	**545,762,000.00**	**3,177,565.00**	**900,000,000.00**
120204	**FEES - GENERAL**	**10,300,017.50**	**545,762,000.00**	**545,762,000.00**	**3,177,565.00**	**900,000,000.00**
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
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***
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**
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**
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
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

051705700100	**BORNO STATE SCHOLARSHIPS BOARD**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***7,425,814.87***	***20,000,000.00***	***20,000,000.00***	***7,766,430.10***	***15,000,000.00***
12	***INDEPENDENT REVENUE***	***7,425,814.87***	***20,000,000.00***	***20,000,000.00***	***7,766,430.10***	***15,000,000.00***
1202	**NON-TAX REVENUE**	**7,425,814.87**	**20,000,000.00**	**20,000,000.00**	**7,766,430.10**	**15,000,000.00**
120206	**SALES - GENERAL**	**7,425,814.87**	**20,000,000.00**	**20,000,000.00**	**7,766,430.10**	**15,000,000.00**
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

051705900100	**BORNO STATE ABBA ASHIGAR COLLEGE OF BUSIN**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***3,650,605.25***	***3,142,000.00***	***3,142,000.00***	***2,002,244.80***	***3,142,000.00***
12	***INDEPENDENT REVENUE***	***3,650,605.25***	***3,142,000.00***	***3,142,000.00***	***2,002,244.80***	***3,142,000.00***
1202	**NON-TAX REVENUE**	**3,650,605.25**	**3,142,000.00**	**3,142,000.00**	**2,002,244.80**	**3,142,000.00**
120204	**FEES - GENERAL**	**2,638,212.75**	**2,883,000.00**	**2,883,000.00**	**1,635,979.80**	**2,883,000.00**
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
12020456	Application Fees	432,239.00	537,000.00	537,000.00	79,467.30	537,000.00
120206	**SALES - GENERAL**	**1,012,392.50**	**259,000.00**	**259,000.00**	**366,265.00**	**259,000.00**
12020616	Sale of Application Forms	1,012,392.50	259,000.00	259,000.00	366,265.00	259,000.00

051707400100	**BORNO STATE MOHAMET LAWAN COLLEGE OF AC**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
1	***REVENUE***	***15,833,375.71***	***28,395,000.00***	***28,395,000.00***	***14,690,555.50***	***33,640,000.00***
12	***INDEPENDENT REVENUE***	***15,833,375.71***	***28,395,000.00***	***28,395,000.00***	***14,690,555.50***	***33,640,000.00***
1202	**NON-TAX REVENUE**	**15,833,375.71**	**28,395,000.00**	**28,395,000.00**	**14,690,555.50**	**33,640,000.00**
120204	**FEES - GENERAL**	**13,263,779.71**	**20,500,000.00**	**20,500,000.00**	**7,077,588.50**	**20,000,000.00**
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
120206	**SALES - GENERAL**	**1,463,624.50**	**4,500,000.00**	**4,500,000.00**	**6,050,665.00**	**8,700,000.00**
12020616	Sale of Application Forms	1,463,624.50	2,000,000.00	2,000,000.00	141,295.00	5,200,000.00
12020618	Sales of Poultry Products	0.00	1,500,000.00	1,500,000.00	5,269,067.50	3,000,000.00
12020621	Sales of Supplementary Feeds	0.00	1,000,000.00	1,000,000.00	640,302.50	500,000.00
120207	**EARNINGS -GENERAL**	**1,105,971.50**	**3,350,000.00**	**3,350,000.00**	**1,233,107.00**	**4,900,000.00**
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	350,000.00	350,000.00	824,347.50	300,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	0.00	0.00	0.00	600,000.00
12020718	Tractor Hiring Service	0.00	3,000,000.00	3,000,000.00	408,759.50	3,000,000.00
12020720	Earnings from Farm Centre	1,105,971.50	0.00	0.00	0.00	1,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**0.00**	**45,000.00**	**45,000.00**	**329,195.00**	**40,000.00**

12020804	Rent from Government Commercial Shops/Stores	0.00	45,000.00	45,000.00	329,195.00	40,000.00

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**
1	***REVENUE***	***9,295,273.00***	***27,615,000.00***	***27,615,000.00***	***27,924,047.45***	***45,990,000.00***
12	***INDEPENDENT REVENUE***	***9,295,273.00***	***27,615,000.00***	***27,615,000.00***	***27,924,047.45***	***45,990,000.00***
1202	**NON-TAX REVENUE**	**9,295,273.00**	**27,615,000.00**	**27,615,000.00**	**27,924,047.45**	**45,990,000.00**
120204	**FEES - GENERAL**	**9,217,273.00**	**24,790,000.00**	**24,790,000.00**	**20,426,922.50**	**39,910,000.00**
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
120206	**SALES - GENERAL**	**78,000.00**	**2,825,000.00**	**2,825,000.00**	**7,497,124.95**	**6,080,000.00**
12020616	Sale of Application Forms	78,000.00	2,825,000.00	2,825,000.00	7,497,124.95	6,080,000.00

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**
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***
12	***INDEPENDENT REVENUE***	***8,107,300.00***	***10,240,000.00***	***10,240,000.00***	***7,048,100.00***	***10,575,000.00***
1202	**NON-TAX REVENUE**	**8,107,300.00**	**10,240,000.00**	**10,240,000.00**	**7,048,100.00**	**10,575,000.00**
120201	**LICENCES - GENERAL**	**8,107,300.00**	**10,240,000.00**	**10,240,000.00**	**7,048,100.00**	**10,575,000.00**
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
12020123	Patent Medicine Vendor Licences	740,400.00	2,000,000.00	2,000,000.00	1,251,000.00	2,000,000.00
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
13	***AID AND GRANTS***	***0.00***	***16,886,161,000.00***	***16,886,161,000.00***	***16,465,966,660.66***	***0.00***
1302	**GRANTS**	**0.00**	**16,886,161,000.00**	**16,886,161,000.00**	**16,465,966,660.66**	**0.00**
130202	**FOREIGN GRANTS**	**0.00**	**16,886,161,000.00**	**16,886,161,000.00**	**16,465,966,660.66**	**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
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***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**9,000,000,000.00**	**11,560,000,000.00**	**0.00**	**4,382,370,000.00**
140302	**EXTERNAL LOANS/ BORROWINGS RECEIPT**	**0.00**	**9,000,000,000.00**	**11,560,000,000.00**	**0.00**	**4,382,370,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	0.00	9,000,000,000.00	11,560,000,000.00	0.00	4,382,370,000.00

052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MAI					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
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***
12	***INDEPENDENT REVENUE***	***0.00***	***1,205,980,000.00***	***1,205,980,000.00***	***0.00***	***2,683,080,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**1,205,980,000.00**	**1,205,980,000.00**	**0.00**	**2,683,080,000.00**
120204	**FEES - GENERAL**	**0.00**	**1,205,980,000.00**	**1,205,980,000.00**	**0.00**	**2,683,080,000.00**
12020468	PREMIUM FOR HEALTH SERVICES	0.00	1,205,980,000.00	1,205,980,000.00	0.00	2,683,080,000.00
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***
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**
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**
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
13020104	CAPITAL GRANTS FROM LGAs	0.00	112,024,000.00	112,024,000.00	67,759,345.00	240,000,000.00
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

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**
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***
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***

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
130201	DOMESTIC GRANTS	545,260,062.79	908,416,000.00	908,416,000.00	733,321,450.19	1,803,626,000.00
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
13020106	CAPITAL GRANTS FROM OTHER SOURCES	477,734,619.51	127,657,000.00	127,657,000.00	105,876,456.70	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
13020201	CURRENT FOREIGN GRANTS	443,533,618.93	654,000,000.00	654,000,000.00	498,765,234.98	806,540,000.00
13020202	CAPITAL FOREIGN GRANTS	644,652,766.69	984,000,000.00	984,000,000.00	879,012,276.34	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
1	*REVENUE*	*33,826,637.20*	*200,000,000.00*	*200,000,000.00*	*0.00*	*200,000,000.00*
12	*INDEPENDENT REVENUE*	*33,826,637.20*	*200,000,000.00*	*200,000,000.00*	*0.00*	*200,000,000.00*
1202	NON-TAX REVENUE	33,826,637.20	200,000,000.00	200,000,000.00	0.00	200,000,000.00
120204	FEES - GENERAL	33,826,637.20	200,000,000.00	200,000,000.00	0.00	200,000,000.00
12020410	Site and Services Scheme Fees	33,826,637.20	200,000,000.00	200,000,000.00	0.00	200,000,000.00

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
1	*REVENUE*	*86,833,765.00*	*50,000,000.00*	*50,000,000.00*	*44,826,082.50*	*80,000,000.00*
12	*INDEPENDENT REVENUE*	*86,833,765.00*	*50,000,000.00*	*50,000,000.00*	*44,826,082.50*	*80,000,000.00*
1202	NON-TAX REVENUE	86,833,765.00	50,000,000.00	50,000,000.00	44,826,082.50	80,000,000.00
120204	FEES - GENERAL	74,896,265.00	38,000,000.00	38,000,000.00	31,407,042.50	60,000,000.00
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
120206	SALES - GENERAL	11,937,500.00	12,000,000.00	12,000,000.00	13,419,040.00	20,000,000.00
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

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
1	*REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*12,000,000.00*
12	*INDEPENDENT REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*12,000,000.00*
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	12,000,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	12,000,000.00
12020431	School Fees - Secondary Institutions	0.00	0.00	0.00	0.00	12,000,000.00

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
1	*REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*12,000,000.00*
12	*INDEPENDENT REVENUE*	*0.00*	*0.00*	*0.00*	*0.00*	*12,000,000.00*
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	12,000,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	12,000,000.00
12020431	School Fees - Secondary Institutions	0.00	0.00	0.00	0.00	12,000,000.00

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
1	*REVENUE*	*168,530,511.97*	*130,000,000.00*	*130,000,000.00*	*130,472,061.50*	*135,000,000.00*
12	*INDEPENDENT REVENUE*	*168,530,511.97*	*130,000,000.00*	*130,000,000.00*	*130,472,061.50*	*135,000,000.00*
1202	NON-TAX REVENUE	168,530,511.97	130,000,000.00	130,000,000.00	130,472,061.50	135,000,000.00
120204	FEES - GENERAL	142,135,711.97	120,000,000.00	120,000,000.00	111,540,562.50	120,000,000.00

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
120206	**SALES - GENERAL**	**26,394,800.00**	**10,000,000.00**	**10,000,000.00**	**18,931,499.00**	**15,000,000.00**
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

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**
1	***REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***16,654,365,000.00***
12	***INDEPENDENT REVENUE***	***0.00***	***0.00***	***0.00***	***0.00***	***1,034,765,000.00***
1202	**NON-TAX REVENUE**	**0.00**	**0.00**	**0.00**	**0.00**	**1,034,765,000.00**
120204	**FEES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**867,000,000.00**
12020451	MEDICAL CONSULTANCY FEES	0.00	0.00	0.00	0.00	867,000,000.00
120206	**SALES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**64,905,000.00**
12020616	Sale of Application Forms	0.00	0.00	0.00	0.00	64,405,000.00
12020643	Sales of Medical Drugs	0.00	0.00	0.00	0.00	500,000.00
120207	**EARNINGS -GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**102,860,000.00**
12020712	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00	0.00	17,360,000.00
12020714	EARNINGS FROM MEDICAL SERVICES	0.00	0.00	0.00	0.00	50,000,000.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	0.00	0.00	0.00	35,500,000.00
13	***AID AND GRANTS***	***0.00***	***0.00***	***0.00***	***0.00***	***15,519,600,000.00***
1302	**GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**15,519,600,000.00**
130201	**DOMESTIC GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**7,219,600,000.00**
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	0.00	3,750,000,000.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	0.00	0.00	0.00	1,869,600,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	0.00	1,600,000,000.00
130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**8,300,000,000.00**
13020201	CURRENT FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,300,000,000.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***0.00***	***0.00***	***0.00***	***0.00***	***100,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIA	0.00	0.00	0.00	0.00	100,000,000.00

053500100100	**MINISTRY OF ENVIRONMENT**					
Code	**Description**	**2024 Full Year Actuals**	**2025 Approved Budget**	**2025 Revised Budget**	**ance January to September**	**2026 Approved Budget**
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***
12	***INDEPENDENT REVENUE***	***4,211,278.75***	***16,627,000.00***	***16,627,000.00***	***19,640,348.00***	***180,000,000.00***
1202	**NON-TAX REVENUE**	**4,211,278.75**	**16,627,000.00**	**16,627,000.00**	**19,640,348.00**	**180,000,000.00**
120201	**LICENCES - GENERAL**	**0.00**	**14,000.00**	**14,000.00**	**0.00**	**0.00**
12020122	Trophy Dealer Licence	0.00	14,000.00	14,000.00	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**
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
12020464	Registration of Private Nurseries Fee	0.00	152,000.00	152,000.00	0.00	25,000,000.00
120206	**SALES - GENERAL**	**0.00**	**6,251,000.00**	**6,251,000.00**	**0.00**	**15,000,000.00**
12020637	Sales of Seedlings and Charge for Firewood on Trar	0.00	6,251,000.00	6,251,000.00	0.00	15,000,000.00
13	***AID AND GRANTS***	***0.00***	***667,012,000.00***	***667,012,000.00***	***456,234,897.43***	***770,094,000.00***
1302	**GRANTS**	**0.00**	**667,012,000.00**	**667,012,000.00**	**456,234,897.43**	**770,094,000.00**
130201	**DOMESTIC GRANTS**	**0.00**	**667,012,000.00**	**667,012,000.00**	**456,234,897.43**	**667,250,000.00**
13020104	CAPITAL GRANTS FROM LGAs	0.00	667,012,000.00	667,012,000.00	456,234,897.43	667,250,000.00

130202	**FOREIGN GRANTS**	**0.00**	**0.00**	**0.00**	**0.00**	**102,844,000.00**
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	102,844,000.00
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***
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**
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**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FIN/	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

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

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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase of 8No of Toyota Hilux For Security operatic	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 Gover	Purchase of 60No. Sets Of Tables, 40 No of Visitors Ch	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase of 30 No. Sets Of Desktop Computers For N	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 Gover	Purchase of 3 No. of Sharp MX360 computer printers	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 Gover	Purchase of 10 No of Hp Laser jet M477 Coloured Pho	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase of 5 No of Shreeding Machine Pieces For Of	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 Gover	Purchase of 18 No of Units Of 500Kva Generators in t	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Purchase of 1500 No. Units of Fire Fighting Equipmen	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Gover	Purchase of 150 No of Communication Gadgets, Cctv	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 Gover	Construction of Additional 60 No of Office Blocks in G	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Construction of 100No of Bedroom Apartment Withi	23020102 - CONSTRUCTION / PROVISION 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
13100123000900 - Reform of Government and Gover	Construction of 20 No of Additional Solar Power/Inst	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	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 Gover	Construction of 60 No of additional Quarters For Gov	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Completion of 2 No of Government House Staff Clinic	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 Gover	Construction of Guest house within The Government	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Gover	Rehabilitation of 20 No of Existing Office Buildings wi	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Planting of 70 No of Trees at the Premises Of Govern	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 Gover	Celebrations of Eid Maulud, Eid El-fir and Children Da	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 Gover	Purchase Of Khitchen Equipment within the Governm	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIP	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 Gover	Purchase Of Livestock Assets	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 150Nos. of Executive tables and 50Nos. c	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 15Nos. of Hp Desktops And 10Nos. of Hp	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 Gover	Purchase Of 10Nos. of Hp Laser Jet Computer Printer	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 Gover	Purchase Of 1Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 5Nos. of closed-circuit televisin for Depu	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 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	ance January to September	2026 Approved Budget	026 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 Gover	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 Gover	Procurement of 2 No of Toyota Hummer Buses and F	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 Gover	Procurement of 30kva Solar energy set's for SEMA	23010119 - PURCHASE OF POWER GENERATING SET	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 1No. Of Toyota Hilux for Bureau of Publi	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 Gover	Purchase Of 2No. Of Hp photocopy machine for Bure	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Software Acquisition For Expansion Of E-Procuremen	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 Gover	Purchase Of 5 Hp Desktop Computers And 3 Hp Lapto	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of Ten (10) Station Wagon Vw Golf for Offic	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 Gover	Continuation Of Complete Furnishing Of Offices With	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of Computers- Five (5) HP Pavillion core i7 1	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 Gover	Purchase Of Three (3) 3-In-1 HP RS900 Colored Printe	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 Gover	Purchase Of Sharp mx506 Photocopying Machines Fi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Completion Of Construction of Newly International C	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Completion Of Rehabilitation / Repairs Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Continuation Of Tree Planting-Landscaping Musa Usm	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 Gover	Monitoring And Evaluation is been carried out to asce	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 Gover	Independence Day Celebration, Celebration of Malud	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 & DEVELOPMENT										
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	ance January to September	2026 Approved Budget	026 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 Development	Purchase Of 4Nos. of Hp Laptops For Borno State Urb	23010113 - PURCHASE OF COMPUTERS	70661 - HOUSING AND COMMUNITY AMENITIE	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 Development	Purchase Of 1Nos. of Hp printer ,one M477 colored la	23010114 - PURCHASE OF COMPUTER PRINTERS	70661 - HOUSING AND COMMUNITY AMENITIE	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
06100123000700 - Housing and Urban Development	Purchase Of 1Nos. of Mikano 250KVA Power Generat	23010119 - PURCHASE OF POWER GENERATING SET	70661 - HOUSING AND COMMUNITY AMENITIE	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 Development	Purchases Of 7Nos. of Tripod For Borno State Urban	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITIE	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 Development	Purchase Of 15Nos. of komatsu WA420-3 2006 For Bu	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	70661 - HOUSING AND COMMUNITY AMENITIE	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 Development	Construction / Interlocking Of Mala Ali Liberty Street	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Development	Construction Of Drainages In Some Flood Prone Area	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Development	Provision Of Electro fusion welding For Borno State U	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70661 - HOUSING AND COMMUNITY AMENITIE	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 Development	Monitoring and naming of all street within mmc, jere	23050103 - MONITORING AND EVALUATION	70661 - HOUSING AND COMMUNITY AMENITIE	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 (BOG										
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	ance January to September	2026 Approved Budget	026 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 Development	Acquisition Of Land Within Maiduguri Metropolitan C	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 Development	Purchase Of 15 Hp Laptops And 8 Mac Book Office Us	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 Development	Purchase Of 5 M600 Hp Printers For Office Use for Ag	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 Development	Purchase Of 1 Mx600D Photocopy Machines for Ager	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Purchases Of (5) Surveying Tripods.5 Story Poles.150	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 Development	Provision Of Multi-purpose Hall within BOGIS	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Boundary Pillars/ Right Of Ways In M	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/	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 Development	Construction Of Markets in Bulumkutum area in MMC	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	20822100 - MAIDUGURI METRO	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 Development	Acquisition Of Relevant Surveying Software for Agency	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 OF										
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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 1Nos. of Toyota Corolla for Agency for s	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 15Nos. of Executive Tables And 10Nos. o	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 10Nos. of Hp Desktops And 2Nos. of Hp	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 2Nos. of Hp Laser Jet Computer Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 2Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 250 Kva Mikano for Agency for sustainat	23010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Research on upgrading the development plan and im	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Acquisition of Computer Software for upgrading the f	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Monitoring on execution and implementation on pro	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Celebrations of Eid fitr, Eid kabir, Christmas and Easte	23050104 - ANNIVERSARIES/CELEBRATIONS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Training of 20Nos. of staff for upgrading the transfor	23050130 - HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Construction of Additional 10 No of Office Blocks in A	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 BOAR										
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	ance January to September	2026 Approved Budget	026 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 and	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, E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Desk	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 F	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 Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Generat	23010119 - PURCHASE OF POWER GENERATING SET	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of Ten(10) Hp Computers for Borno State P	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 Gover	Purchase Of Three (3) Computers Printer for Borno S	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 Gover	Purchase Of One (1) Photocopy Machine for Borno St	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase of 1No of Volkswagen Golf Motor for Borno	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 Gover	Purchase Of 2Nos. of Executive Tables And 2Nos. of E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase of 2No of Shreeding Machine Pieces for Bo	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 - General	Purchase of 5 unit of 250 Kva Mikano Power Generat	23010119 - PURCHASE OF POWER GENERATING SET	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	ance January to September	2026 Approved Budget	026 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 - General	Purchase Of 1 No OF Toyota Corolla 2016 for Executiv	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Purchase Of 18 seater Toyota Hiace Bus 2022 model	23010108 - PURCHASE OF BUSES	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Purchase Of Five(5) Hp 200 G4 Dual Core Laptops, For	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Purchase Of 3Hp color Laserjet Pro ,FP 283fdw & Wh	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Purchase Of Three (3) Sharp Color Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Purchase Of 2Nos. of Executive Tables And 2Nos. of E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Installation and upgrade Of 36 solar panel,18 tabular	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Provision of underground and overhead water reserv	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Rehabilitation Of Existing Intending Pilgrims Internme	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Rehabilitation / Repairs Of Main Office Buildings Hajj	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 - General	Purchase of medical and other equipment for pilgrim	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPN	70841 - RELIGIOUS AND OTHER COMMUNITY S	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	ance January to September	2026 Approved Budget	026 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 Gover	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 Gover	Purchase Of 5Nos. of Hp 8Gb Ram Laptops & 3Nos. o	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 Gover	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 Gover	Purchase Of 2Nos. of Sharp Color Photocopying Mach	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of Power generator 110kva maikano and ir	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Purchase Of 1500Nos. of Communication Gadgets for	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 Gover	Purchase Of 1000Nos. of Cctv Cameras for Security T	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 Gover	Purchase Of 1500Nos. of Bullet Proof Jackets for Sec	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 Gover	Purchase Of 1500Nos. of Security Kits To Operatives	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 Gover	Purchase Of 1500Nos. of Adjustable Oxford belt for S	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 Gover	Purchase Of 1500Nos. of Communication Gadgets, Co	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 Gover	Purchase Of 1500Nos. of Smart Outdoor lock Alarm f	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 Gover	Construction Of Ict Centre At The New Site for Securi	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70461 - COMMUNICATION	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 Gover	Purchase Of 15Nos. of Executive Tables And 10Nos. o	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 & EV										
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	ance January to September	2026 Approved Budget	026 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 Gover	Executive Swivel Chairs, Executive Tables, One (100) (	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70474 - MULTIPURPOSE DEVELOPMENT PROJE	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 Gover	Purchase Of HP Computer Printers-Four (4) M1132, H	23010114 - PURCHASE OF COMPUTER PRINTERS	70474 - MULTIPURPOSE DEVELOPMENT PROJE	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 Gover	Purchase Of Two (2) Nos Sharp Digital Copier Photocc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70474 - MULTIPURPOSE DEVELOPMENT PROJE	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 Gover	Construction Of Ict Infrastructures-Servers And Softw	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Monitoring And Evaluation-General Hospital Benishie	23050103 - MONITORING AND EVALUATION	70474 - MULTIPURPOSE DEVELOPMENT PROJE	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 Gover	Construction of Modern Office Complex in the Musa	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Rehabilitation of office headquarter for Monitoring a	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 PROJECTS										
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	ance January to September	2026 Approved Budget	026 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 Gover	Executive Swivel Chairs, Executive Tables, One (100) (	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of Computer Printers-Four (4) HP Laptop 84	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 Gover	Purchase Of Two (2) Nos Sharp Digital Copier Photocc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Construction Of Zonal/Office For Nafdac.	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Buildings Of Staff Quaters For Primary Health Care in	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Gover	Construction Of Additional Wards General Hospital Bi	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 Gover	Construction Of Infrastructures for Special duties mn	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Gover	Construction Of Additional Infrastructures for Special	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	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 Gover	Construction Of Ict Infrastructures-Servers And Softw	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Upgrading of Boreholes and Rehabilitation of 10 deep	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Gover	Repairs of health centers across the state.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 Gover	Rehabilitation public schools across the state.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70981 - EDUCATION N.E.C	20842800 - State wide	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 Gover	Rehabilitation office Building within mmc lga.	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	70611 - HOUSING DEVELOPMENT	20822100 - MAIDUGURI METRO	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 Gover	Rehabilitation various estate across the state.	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	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 Gover	Monitoring And Evaluation-General Hospital Benishie	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 Gover	Rehabilitation of Markets in Bama LGA.	23030124 - REHABILITATION/REPAIRS- MARKETS/PAR	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	20820300 - BAMA	0.00	0.00	0.00	0.00	600,000,000.00	0.00	0.00

016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND										
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	ance January to September	2026 Approved Budget	026 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 Gover	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 Gover	Rehabilitation Of Boundaries across the state in the M	23030122 - REHABILITATION/REPAIRS OF BOUNDARIE	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 Gover	Research And Development is carried out to improve	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 Gover	Monitoring And Evaluation is been carried out to asce	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 Gover	Purchase Of 30Nos. of Hp Laser Jet Computer Printer	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 Gover	Purchase Of 30Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 2 Shredding Machines For The Inter-Gov	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 Gover	Purchase Of 3 Hp Scanners For the Ministry of Inter-(	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 Gover	Construction Of Ict Infrastructures-Servers And Softw	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Purchase Of 3Nos. of 2022 Toyota Hilux to the Minist	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 Gover	Purchase Of 8Nos. of Executive Tables And 16Nos. of	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of Power generator 110kva maikano and ir	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Construction of Modern Office Complex in the Musa	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Provision of health centers across the state.	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	70133 - OTHER GENERAL SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00
13100126002200 - Reform of Government and Gover	Repairs of health centers across the state.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70133 - OTHER GENERAL SERVICES	20842800 - State wide	0.00	0.00	0.00	0.00	505,000,000.00	0.00	0.00
13100126002300 - Reform of Government and Gover	Rehabilitation and Repairs of Office Building for Minis	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 DEVELOPMEI										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Development	Purchase Of 5Nos. of Toyota Hilux for Borno Commur	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 Development	Purchase Of 8Nos. of Executive Tables And 5Nos. of E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Development	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 Development	Purchase Of 3Nos. of Hp Laser Jet Computer Printers	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 Development	Purchase Of 3Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Provision of health center within mmc lga.	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 Development	Construction of mega schools within jere lgas.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20821300 - JERE	0.00	150,000,000.00	150,000,000.00	0.00	20,640,000.00	0.00	0.00
06100124003200 - Housing and Urban Development	Provision of 10Nos of boreholes within mmc lga.	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Development	Research And Development in determining whether	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00
06100124003400 - Housing and Urban Development	Acquisition of software for Borno Community and So	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 Development	Monitoring on completion of projects across commu	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 Development	Celebrating on festival across communities in the stat	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 Development	Training 10Nos. of staff from local communities to Ak	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase of 406 Utility Car for Principal Officers & Dir	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 Gover	Purchase Of Large Conference Table, 15 Executive Ta	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 5 Hp Desktops Computers And 3 Hp Lapt	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 Gover	Purchase Of Three (3) 15okva Generator Set.	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Purchase Of Two (2) Sharp Color Photocopying Mach	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	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 Gover	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 Gover	Construction Of New Main Assembly Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Rehabilitation / Repairs Of Assembly Guest House in	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Gover	Provision of Electricity Jumper Fiitings Within The Ass	23020125 - CONSTRUCTION OF POWER GENERATING	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 Gover	Research, discussions, public hearing and related acti	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 Gover	Monitoring And Evaluation- For Oversight Function w	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 Gover	Anniversaries/Celebrations-Independence Day And D	23050104 - ANNIVERSARIES/CELEBRATIONS	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
13100125000100 - Reform of Government and Gover	Acquisition Of Land Within Maiduguri Metropolitan C	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 COMM										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of Five (5) Puegeot 406, 2015 Model For Th	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 Gover	Purchase Of Elepak 5kva Petrol Engine Power Gen. Se	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Purchase Of 2Hp Desktops Computers And 1 Hp Lapt	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 Gover	Purchase Of Three (3) Laser Jet Hp Printers for the Co	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 SECURI										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Procurement of 20Nos of Golf for internal security	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of 3Nos. of Toyota Vans For Govt Printing P	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Procurement of 30 No of Executive Tables and 10 No	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Procurement of 10Nos of desktop for internal securit	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of 3Nos. of Hp MX260 Printers n the Minist	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Procurement of 5Nos of Sharp photocopy machine fo	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Procurement of 1Nos of Hp scanners for internal secu	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of 100Nos of Fire extingusher for fire servic	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of Kord 64, Gto and Hot Large Binding in th	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of 1000 Mini Radios For Listener Group In R	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Construction Of 6 No. of New Fire Station Within Mm	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Construction of basic physical and organizational stru	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Gover	Construction Of Radios In Rural Areas in the Ministry	23020119 - CONSTRUCTION / PROVISION OF RECREA	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 Gover	Rehabilitation of 8 No of Fire Fighting Stations in MM	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTIN	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 Gover	Rehabilitation Of Arts Council Office at MMC LGA.	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Provision of 100 No of cctv software across the state	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Support During Eid-Fitr and Christmas Celebrations Fe	23050104 - ANNIVERSARIES/CELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SER	20842800 - State wide	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 Gover	Capacity building of staff of the internal security dire	23050130 - HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SER	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 Gover	Purchase Of 2 Buses For Information	23010108 - PURCHASE OF BUSES	70831 - BROADCASTING AND PUBLISHING SER	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**	**ance January to September**	**2026 Approved Budget**	**026 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 and T	Digitalization Package Of Brtv Sti E1, E2, E3, H3, H4, H	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SER	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 and T	Purchase Of 5No. 36 Seater TOYOTA Bus for perform	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SER	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 and T	Purchase Of 15 Office Tables And 10 Chairs, Air condi	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70831 - BROADCASTING AND PUBLISHING SER	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Purchase of 1No HP 3 in 1 computer for council for ar	23010113 - PURCHASE OF COMPUTERS	70821 - CULTURAL SERVICES	20821300 - JERE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00
02100122000500 - Societal Re-orientation - General	Purchase of 1No HP colour printer for council for arts	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 - General	Purchase of 1No HP photocopy machine for council f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 - General	Purchase of costume and drum for council for arts &	23010130 - PURCHASE OF RECREATIONAL FACILITIES	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 - General	Expension and remolding of the state museum in Jer	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Rehabilitation of office headquarter at council for art	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	70611 - HOUSING DEVELOPMENT	20821300 - JERE	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00
02100123000800 - Societal Re-orientation - General	Research on Borno Cultural activities e.g. wedding ce	23050101 - RESEARCH AND DEVELOPMENT	70821 - CULTURAL SERVICES	20842800 - State wide	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	0.00
02100123000900 - Societal Re-orientation - General	National Festival Of Art And Culture (Nafest) And Can	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 - General	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of Twenty-five (25) Office Tables And (25)	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of Five (5) Hp Desktop Computers And Thr	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 Gover	Purchase Of Five (5) Hp Printers For The Office Of The	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 Gover	Purchase Of SIX (6) Fittnes Bike And SIX (6) Treadmill	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase of 300kva youger sound proof for the head	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Research on all civil servant promotion yearly for the	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 GENE**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of 1 Brand New Toyota Hilux Double Vehicl	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 Gover	Purchase Of 5 Office Tables And 15 Chairs, Air condit	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 4 Hp Desktops Computers, UPS and 10 H	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 Gover	Purchase Of 5 Hp Laser Jet Printers For The Office of	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 Gover	Purchase Of 3 Canon Digital Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 2 Shredding Machines For The Office Of	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 Gover	Construction of Modern Office Complex in the Musa	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 GOVERNMENT**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase of One (1) Toyota Hilux For The Office Of Lo	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 Gover	Purchase of Five (5) Office Tables And Ten (10) Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase of 5 Hp Deskstop Computers And 3 Hp Lapt	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 Gover	Purchase of 1 Hp Printer For The Office Of The Office	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 Gover	Purchase of 1 Sharp Photocopying Machine For The C	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase of 1 Hp Scanner For The Office Auditor Gen	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 Gover	Construction of one Office Block In State Capital	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Construction of ICT Infrastructures For Internet Servi	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Acquisition of Auditing Software in The Office Of Loca	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 Gover	Purchase Of Power Generating Set Youger Sound Pro	23010119 - PURCHASE OF POWER GENERATING SET	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of 5 Tables And 10 Chairs For Audit service	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 4 Hp Desktop Computers For The state A	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 Gover	Purchase Of 4 Hp Computer Printers Colour Machines	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 Gover	Purchase Of 2 Sharp Colour Photocopying Machines F	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of Filling Cabinet For Secret, Open Registry	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of Power Generating Set Youger Sound Pro	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Construction Of Drainages at Civil Service Commissio	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Gover	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 Gover	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 Gover	Purchase of 1 Hp Photocopy for office use	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	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 Gover	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 Gover	Purchase of 1 firefighting piece Equipment	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Gover	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 Gover	Rehabilitation of office headquarter	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 COMMISS**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of 4 Volkswagen Golf For Borno State Indep	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 Gover	Purchase Of 2 Trucks For Borno State Independent El	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 Gover	Purchase Of 2 Buses For Borno State Independent Ele	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 Gover	Purchase Of 15 Tables And 15 Chairs For Borno State	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 10 Hp Desktop Computers And 3 Hp Lap	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 Gover	Purchase Of 5 Hp Laser Jet Computer Printers For Bor	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 Gover	Purchase Of 5 Sharp Photocopying Machines For Bor	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 2 3Kva Power Generating Set For Borno S	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Monitoring, Evaluation & Observation Of Local Gover	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 Gover	Rehabilitation Of Office building For Borno State Inde	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Repairs of generators For Borno State Independent E	23030125 - REHABILITATION/REPAIRS- POWER GENE	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 COMM**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of 1 Volkwagen Golf Wagon For The Local G	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 Gover	Purchase Of 15 Nos of office chairs and 10 Nos of offi	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 3 Desktop Computers For Local Governm	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 Gover	Purchase Of 1 Hp Printers For Local Government Serv	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 Gover	Purchase Of 1 Sharp Photocopying Machine For Local	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 1 Hp Scanners For Local Government Ser	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 Gover	Purchase Of 1 Elepaq 3Kva Generator For Local Gover	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Provision Of Buildings (Staff Quarters/Guest House) F	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 PENSION**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of Office Buildings Within Jere and Maidugu	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 Gover	Purchase Of Varoius Office Furniture And Fittings Wit	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 4 Hp Desktop Computers And 2 Hp Lapto	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 Gover	Purchase Of 3 Hp Laser Jet Computer Printers For Loc	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 Gover	Purchase Of 2 Sharp Photocopying Machines For the	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 2 Shredding Machines For The Local Gov	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 Gover	Purchase Of 3 Hp Scanners For Local Government Per	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 Gover	Purchase Of 1 7.5Kvapower Generating Set Local Gov	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Computer Software Acquisition For Use Within the Lo	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 RESOUR**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 m	Purchase Of 3No of Hilux for monitoring across the St	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 m	Purchase Of 1Nos. of Refurbished Toyota Van For The	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 m	Purchase Of 3Nos. of Trucks For The Ministry Of Agri	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 m	Purchase Of 3 Nos. of Ploughs, 5Nos. of Grain Thresh	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	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 m	Purchase Of (6) Sd16 Dozzers in Maiduguri Metropoli	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	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 m	Construction Of 3Nos. offices of Agro-Service Centre	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	10,000,000.00	3,000,000,000.00	0.00	50,000,000.00	0.00	0.00
01010222000100 - Agriculture sector coordination m	Construction Of 6Nos. of High Capacity Earth Dams A	23020105 - CONSTRUCTION / PROVISION OF WATER I	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 m	Provision Of Seeds Cleaning For The Ministry Of Agric	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 m	Provision of Grading, And Chemicals For Insects Cont	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 m	Construction Of 15Km Rural Roads For The Ministry C	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 m	Construction Of 10Km Rural Roads For The Ministry C	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 m	Construction Of 4No of Warehouses, Maize Milling M	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 m	Rehabilitation Of 5No of Existing Earth Dams, Boreho	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 m	Rehabilitation Of 5No of Existing Earth Dams In mmc	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 m	Rehabilitation Of 15No of Tractors, Implements and F	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	70421 - AGRICULTURE	20842800 - State wide	0.00	50,000,000.00	30,000,000.00	0.00	500,000,000.00	0.00	0.00
01010224000500 - Agriculture sector coordination m	Rehabilitation Of 3No of Agro Service Centres and Wa	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	70611 - HOUSING DEVELOPMENT	20842800 - State wide	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 m	Rehabilitation Of 1No of Power Generating Plants For	23030125 - REHABILITATION/REPAIRS- POWER GENEI	70435 - ELECTRICITY	20821300 - JERE	0.00	6,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	0.00
01010221000100 - Agriculture sector coordination m	Establishment Of 4No of Research/Knowledge And D	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 m	Establishment Of 10No of Comprehensive Informatio	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 m	NUT.2.FNS.1.2. 1. Provide Support to increase hectar	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 m	NUT.2.FNS.1.1.1. Promote commercial food producti	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 m	NUT.2.FNS.1.5.4. Production/Procurement and distri	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 m	NUT.2.FNS.4.2. 2 Promote productive capacity throu	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 m	NUT.2.FNS.1.1. 4. Build the capacity of Agric. Extensic	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 m	NUT .2.FNS.1.6.7 Conduct Training and retraining on f	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 m	Purchase Of 1 No of Power Generating Set (30Kva) Fo	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 m	Purchase Of 5 Nos of ploughs and Harrows in Maidug	23030129 - REPAIRS OF EQUIPMENT AND MACHINER	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 m	Purchases Of 5 Nos of Theodolites, 5 Nos of Measurir	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 m	Climate Change Management & Control Across The S	23040106 - CLIMATE CHANGE MANAGEMENT & CON	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 PROG										
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	ance January to September	2026 Approved Budget	026 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 all-	Purchase Of 15 Nos of office chairs and 10 Nos of offi	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 all-	Purchase Of 5 Nos Hp Desktop Computers And 2 Nos	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 all-	Purchase Of 5 Nos Sharp Photocopying Machines For	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 all-	Purchase Of 5 Nos of Hp Scanners For Borno state Ag	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 all-	Purchase Of 1 No of Power Generating Set (30Kva) Fo	23010119 - PURCHASE OF POWER GENERATING SET	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 all-	Purchase Of 5 Nos of ploughs and Harrows in Maidug	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	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 all-	Purchases Of 5 Nos of Theodolites, 5 Nos of Measurir	23010133 - PURCHASES OF SURVEYING EQUIPMENT	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 all-	Rehabilitation Of 1 block Office Building Within in Bor	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 all-	Climate Change Management & Control Across The S	23040106 - CLIMATE CHANGE MANAGEMENT & CON	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 all-	Repairs Of The Existing farm center Office Buildings F	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 AU										
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	ance January to September	2026 Approved Budget	026 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 prod	Purchase Of Golf Wagon 1 Unit and 1 No of Toyota H	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 prod	Purchase Of 1 No of 30 Kva Power Generating Set For	23010119 - PURCHASE OF POWER GENERATING SET	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 prod	Procurement of Agricultural Equipment Dis Plough, F	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	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 prod	Repairs Of3 Nos Ploughs, 3 Nos Harrows, Ridgers For	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	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 prod	Repairs Of The Existing farm center Office Buildings F	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 prod	Monitoring And Evaluation Of Projects To Ascertain T	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 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	ance January to September	2026 Approved Budget	026 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 developn	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 developn	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 developn	constructions of silge bunkers in the three RUGA and	23020128 - CONSTRUCTION / PROVISION OF LIVESTO	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 developn	Livestock development hubs in 10 Federal Contituenc	23020128 - CONSTRUCTION / PROVISION OF LIVESTO	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	ance January to September	2026 Approved Budget	026 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 developn	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 developn	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 developn	constructions of silge bunkers in the three RUGA and	23020128 - CONSTRUCTION / PROVISION OF LIVESTO	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 developn	Livestock development hubs in 10 Federal Contituenc	23020128 - CONSTRUCTION / PROVISION OF LIVESTO	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 20Nos. of Toyota Hilux, 20Nos. of Toyot	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 Gover	Purchase Of 15Nos. of Toyota Hiace Bus And 5Nos. o	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 Gover	Purchase Of 10Nos. of Toyota Hilux, And 10Nos. of V	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 Gover	Purchase Of 15Nos. of Executive Tables And 20Nos. o	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	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 Gover	Purchase Of 4Nos. of Hp Laser Je MR607t Computer I	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 Gover	Purchase Of 3Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 10Nos. Fire fighting equipment for Minis	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Gover	Construction Of Ict Center for Ministry of finance.	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Repairs of office building for the ministry of finance	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	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 Gover	NUT.6.Advocacy.6.1.7 Advocate for timely release of	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 Gover	NUT.6.Advocacy.6.1.1 Ensure adequate implementat	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 1 No. of Volkwagen Wagon Vehicle for D	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 Gover	Purchase Of 15 Nos. of Executive Tables And 15 Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 5 Nos. of Hp 8Gb Ram Laptops & 10Nos.	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 Gover	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 Gover	Purchase Of 2 Nos. of Sharp Color Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 2 Nos. Brand New 2021 Lexus Gx 460 For	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 Gover	Purchase Of 5 Nos. Of Hp Spectre 14-Ef0013 X360 12	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 Gover	Purchase Of Hp Deskjet Plus 4120 All-In-One Printer I	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 Gover	Purchase Of 1 Nos. Sharp Ar 6031N A3 All-In-One Des	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 10 Nos HP Scanners For All Area Offices	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 Gover	Purchase Of 5 Nos. 150 Kva Generating Set For Area (	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Construction Of Office Buildings, Executive Floor At N	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Construction Of Servers, Internet Subscription, Softw	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Rehabilitation Of Area Offices in mmc lga	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Landscaping and Drainages for five model revenue of	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 Gover	Purchase Of 15 Nos. of Executive Tables And 15 Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Construction Of Servers, Internet Subscription, Softw	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Purchase Of 5Nos. of Hp Desktop Computers And 3N	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Purchase Of 3Nos. of Laser Jet Hp Printers For Budget	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Purchase Of 2Nos. of Sharp Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Research on upgrading the budgetary processes and	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Acquisition of budgetary software	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	The Budget Department Carry Out Monitoring And Ev	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.6.Coordination.6.1.1 Ensure adequate implemen	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.6.ME.6.1. 8 Conduct regular budget tracking usi	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.6.ME.6.1.10 Conduct research, monitoring & eva	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.4.ME.4.1. 6 Develop Supportive Supervision Mor	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Purchase Of 15Nos. of Executive Tables And 20Nos. o	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Purchase Of 6 Nos Hp Scanjet Pro 3000 S4 Sheet-Fee	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	Rehabilitation of office building for Budget and statist	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 - General	NUT.4.HRN.6.1.9 Build the capacity of Nutrition Desk	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.5.ADVOCACY.6.1.7 Advocate for timely release o	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.5.ADVOCACY.disseminate State policy on Food a	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.5.HRN.4.1. 1. Conduct training and retraining of	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 - General	NUT.5.HRN.4.1. 4 Conduct training and re- training of	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase Of 1 Nos. of Executive Chairs, Tables, Aircor	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 1 Nos. Hp Laptops And 1 Nos. Desktop C	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 1 Nos. Computer Printers for State Bure	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 1 Nos. of sharp Ar 6031N A3 All-In-One D	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 1 Nos Hp Scanjet Pro 3000 S4 Sheet-Fee	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 10 Kva Generating Set for State Bureau o	23010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Purchase Of 50 Nos. of Surveying machine for collatic	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Research on total number of staff nominal roll data a	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Acquisition Of Database Software for State Bureau of	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Monitoring on project within mmc and evaluation of	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL	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 Gover	Repairs- Ict Infrastructures	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	70132 - OVERALL PLANNING AND STATISTICAL	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - Gene	Construction Of Hotel Buildings across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - Gene	Construction of Bulumkutu Monday Market II and 1N	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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 - Gene	Development Of Tourist Centres: Long Procurement	23030118 - REHABILITATION / REPAIRS - RECREATION	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 - Gene	Rehabilitation of Maiduguri International Hotel and o	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Market Feasibility Study on the effect of Commodity	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Monitoring And Evaluation of ongoing Projects in the	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of office furnitures (6 Nos Executive Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1 No. Toyota Corolla Le 2003 Model for I	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCI	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
12100126000200 - Growing the Private Sector - Gene	Project Facilitation Fund (PFF)	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - Gene	Acquisition of land to Investment to promote PPP	23010101 - PURCHASE / ACQUISITION OF LAND	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 2Nos. Toyota Corolla Le 2003 Model for	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1Nos. of Executive Table and two Nos of	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 5 Nos. Hp Laptop 15 - Intel Pentium- 1Tb	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 3 Nos. Laserjet Mfp M236D For Investme	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 2 Nos. Sharp Monochrome Ar-7024 Phot	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1 Nos. (250 Kva) Power Generating Set F	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Construction Of Office Building At Njimtilo for Investr	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 - Gene	Construction Of Ict Center for Investment	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 - Gene	Training Of 10Nos. Of staff for PPP Within Mmc & Jer	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCI	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - Gene	Purchase Of 2 Nos. Toyota Corolla Le 2003 Model for	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 10 Units of houses from disposal of hous	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of Shares & Investments From Glaxo 1,000,	23010143 - PURCHASE OF SHARES & INVESTMENTS G	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 2Nos. of Executive Chairs for Borno Inve	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 2Nos. Desktop Computer for Borno Inve	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1Shredding Machines For Borno Investm	23010117 - PURCHASE OF SHREDDING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCI	20822100 - MAIDUGURI METRO	0.00	105,000.00	105,000.00	0.00	0.00	0.00	0.00
12100125000400 - Growing the Private Sector - Gene	Capacity building of staff to the PPP directorate acros	23050130 - HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1Nos. Laserjet Mfp M236D For Borno Inv	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCI	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
12100126000400 - Growing the Private Sector - Gene	Rehabilitation/Repairs of Borno Investment Staffs Qu	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	70411 - GENERAL ECONOMIC AND COMMERCI	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**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***1,035,000,000.00***	***1,063,387,000.00***	***25,070,000.00***	***563,125,000.00***	***0.00***	***0.00***
12100125000100 - Growing the Private Sector - Gene	PURCHASE/ACQUISITION OF LAND (MINING ACTIVITI	23010101 - PURCHASE / ACQUISITION OF LAND	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of 1No. Of Toyota 2020 Hilux For MINING C	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of Various Executive Tables And Excutive C	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of 3 Hp pro 88 Desktop Computers And 2 H	23010113 - PURCHASE OF COMPUTERS	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of 3 Hp MX400 Printers For MINING COMP/	23010114 - PURCHASE OF COMPUTER PRINTERS	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of 2 Sharp MD200 Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Upgrading Of Re-Cycling Plant For MINING COMPANY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of Kord 64, Gto and Hot Large Binding For M	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchases Of (3) Surveying Tripods.4 Story Poles.100	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Purchase Of Shares & Investments From Wapco and	23010143 - PURCHASE OF SHARES & INVESTMENTS G	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Erosion & Flood Control for Mining Company main ca	23040102 - EROSION & FLOOD CONTROL	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Research And Development is carried out to improve	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Provision of 100 No of cctv software within the ming	23050102 - COMPUTER SOFTWARE ACQUISITION	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Monitoring Of Projects And Supervisions for the mini	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Construction of new roads at mining company office	23020114 - CONSTRUCTION / PROVISION OF ROADS	70441 - MINING OF MINERAL RESOURCES OTH	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 - Gene	Construction Of Ict Center for Investment	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - Gene	Rehabilitation/Repairs of Mining Company Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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	ance January to September	2026 Approved Budget	026 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 Development	Purchase Of 2 Toyota COROLLA LE For Borno State Ho	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 Development	Purchase Of 1 Nos. Hp Laptop 15 - Intel Pentium- 1Tb	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 Development	Purchase Of 1 Nos. (250 Kva) Power Generating Set F	23010119 - PURCHASE OF POWER GENERATING SET	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 Development	Provision Of Infrastructure For Borno State Hotels.	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 Development	Purchase Of 100 Nos. Of keke To Borno Express Trans	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	ance January to September	2026 Approved Budget	026 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 - Gene	Computer Software / Internet, Installation of Interne	23050102 - COMPUTER SOFTWARE ACQUISITION	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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	ance January to September	2026 Approved Budget	026 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 - Gene	Purchase Of Fire Fighting Equipment(Dry Chemical Po	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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 - Gene	Monitoring and evaluation the level of perfomance p	23050103 - MONITORING AND EVALUATION	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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 - Gene	Purchase Of 1Nos. Hp Laptops And 1Nos. Desktop Co	23010113 - PURCHASE OF COMPUTERS	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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 - Gene	Purchase Of 10 Kva Generating Set of Kano Motor Pa	23010119 - PURCHASE OF POWER GENERATING SET	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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 - Gene	Purchase Of 1Nos. Laserjet Mfp M236D Printer For Ba	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 - Gene	Purchase Of Mini 3in1 Leserjet Photocopying Machin	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70471 - DISTRIBUTIVE TRADE, STORAGE AND V	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	ance January to September	2026 Approved Budget	026 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 Development	Rehabilitation Of Dilapidated Infrastructures for Maid	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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	ance January to September	2026 Approved Budget	026 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 - Gene	Purchase Of Security Equipment (I.E.D-Deteccters, C	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of Industrial Equipment (Gantry Crane & Fo	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of Heavy Duty Plants & Machineries (Assor	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Construction Of Office Building At Njimtilo Factory (C	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 - Gene	Provision Of Infrastructure (Art Gallery, R&D Equipm	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70411 - GENERAL ECONOMIC AND COMMERCI	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	ance January to September	2026 Approved Budget	026 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 - Gene	Purchase Of 2 Nos Executive Chairs, 2 Nos Tables, An	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 2 Nos. Hp Printer for Borno Wire and Na	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCI	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	ance January to September	2026 Approved Budget	026 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 - Gene	Purchase Of 2 hp Desktop Computers for Neital Nige	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of 1 No 500 Kva Mikano for Neital Nigeria L	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Purchase Of Multi-Purpose sharp m360 Machines for	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	70411 - GENERAL ECONOMIC AND COMMERCI	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 - Gene	Construction Of Ict Center for NEITAL NIG. LTD	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70411 - GENERAL ECONOMIC AND COMMERCI	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	ance January to September	2026 Approved Budget	026 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 Development	Purchase 2 Nos Table for Borno Supply Company	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70411 - GENERAL ECONOMIC AND COMMERCI	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 Development	Construction Of 3 Nos of Mega Filling Station, One In	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Development	Purchase Of 10Nos. Fire Extinguisher for Borno Suppl	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMEN	70411 - GENERAL ECONOMIC AND COMMERCI	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	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
Total					*10,993,829,118.02*	*8,606,000,000.00*	*9,726,468,000.00*	*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 Wagon f	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 Tra	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 Ser	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 chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Deskt	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 Minist	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 Machir	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 f	23010119 - PURCHASE OF POWER GENERATING SET	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 An	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMEN	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 Infrastructure, Weigh bridges and ott	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 JER	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGH	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, Kondu	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STRE	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 fo	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 Mir	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 Kat	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 program	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 Infrastructure, Weigh bridges and ott	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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	0.00	0.00
15100125000200 - Rail - General	construction/provision of Electricity in magumeri lga	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	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 ELECTRIC	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 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	ance January to September	2026 Approved Budget	026 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 Tra	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 Changer,	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 OFFICE B	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 INFRASTRU	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 (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**	**ance January to September**	**2026 Approved Budget**	**026 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 Maidug	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 - 1Tb	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 Printe	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 260	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Bor	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 Bo	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	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 for	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Weigtbrifge In Maiduguri for Borno	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 (REE										
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**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***737,685,547.51***	***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 Development	Procurement Of 1 Nos Of Toyata Hilux And 3 Nos Peu	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 Development	Procurement Of 10 Nos. of Sets Of Executives Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Development	Procurement Of 4 Nos Of Dell Latitude 7480 - Intel Co	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 Development	Procurement Of 4 Nos Of Hp Colour Laserjet Pro Mfp	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 Development	Procurement Of 2 Nos Of Sharp Ar 6031N Desktop Pl	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Provision Of Electricity:- Itd/Tdn To Ajiri and Nguwam	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Provision Of Electricity:- Itd/Tdn To Chul & Tampul U	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Provision Of Electricity:- Itd/Tdn To Monguno Tdn for	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Provision Of Electricity:- Itd/Tdn To Gajiram Tdn for R	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Provision Of Electricity:- Itd/Tdn To Mmc Kuwari Tdn	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Provision Of Electricity:- Itd/Tdn To Molai Tdn for Rur	23020103 - CONSTRUCTION / PROVISION OF ELECTRI	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 Development	Rehabilitation / Repairs - Electricity Borno Central (M	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	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 Development	Research on street lights development per 3 senatori	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 Development	Monitoring on project completion per 3 senatorial zo	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 Development	Construction Of Additional Office Buildings In Jere	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***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***
06100124000100 - Housing and Urban Development	Purchase Of 3 Nos Of Safar Chair, 14 Nos Of Visitors E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Development	Purchase Of 5 Nos Of Hp Laptops for the ministry of v	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 Development	Purchase Of 3 Nos Of M130A, 1 Nos M479 Pro Printe	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 Development	Purchase Of Hp Laserjet Enterprise Mfp M830Z for th	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Procurement Of 6 Nos 500 Kva Generator for Ministr	23010119 - PURCHASE OF POWER GENERATING SET	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 Development	Purchase Of Roller 18 Tons, Payloader 966 G, Trailers	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 Development	Purchase Of Batching Plant 400 Tons P/H, Quarry Pla	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 Development	Purchase Of Buildozer Ds 32, Motor Grader 140G, and	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	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 Development	Purchase Of Soil Compactor, Asphalt Roller And Pneu	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	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 Development	Construction Of Office Building in mmc lga	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Development	Construction Of Residential Bedroom in Jere Local Go	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Development	Construction Of Residential Bedroom in Biu Local Go	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Development	Construction of new housing estate @ MMC Local Go	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Development	Construction of Road in Gamboru Ngala Local Govern	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road From bypass to Kashim Ibrahim	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road From bypass to galtimari Overly	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road at Fulka to Kirawa	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	0.00	0.00
06100126001200 - Housing and Urban Development	Construction of Road From bypass to Giwa Barrack O	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road From bypass to Baga Fish Mark	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road in Biu Town	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road in Biu Town	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road in Biu Town	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ gubio lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	completion of ongoing roads within mmc lga.	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ bama lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ gwoza lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	completion of ongoing roads within jere lga.	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ konduga lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ Ngala lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	completion of ongoing roads within Kaga lga.	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ Dikwa lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of new roads @ monguno lga	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	completion of ongoing roads within Banki.	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction Of Flyover Bridges at post office in jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Completion Of Bridges in mmc lga	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges jere lga	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges at Galtimari ward	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges across state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges at customs market in jere lga	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction Of Bridges within mmc & others	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Development	Construction/Installation Of 6 Km Streetlights On Roa	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGH	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 Development	Construction/Installation Of 6 Km Streetlights On Roa	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGH	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 Development	Rehabilitation Of residential building at mmc Lga.	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Development	Rehabilitation of Roads from Maiduguri - Damboa Ro	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 Development	Repairs of Industrial Park with others.	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 Development	Repairs of Industrial Park before njimtilo estate in jer	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 Development	Monitoring And Evaluation of ongoing Projects to the	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 Development	Repairs of equipment and machineries in mmc lga.	23030129 - REPAIRS OF EQUIPMENT AND MACHINER	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 (BORN										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Development	Acquisition 2000M³ of Land for use as Borrow pit	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 Development	Purchase Of 11 Nos Of Tipping Trucks for Borno Road	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 Development	Purchase Of 11 Nos Of Tipping Trucks for Borno Road	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 Development	Purchase Of office furnitures (6 Nos Executive Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Development	Purchase Of Computers (4 Nos Of Hp Notebook 15 In	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 Development	Purchase Of Computer Printers (4 Nos Of Hp Officeje	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 Development	Purchase Of Photocopying Machines (Sharp Monochi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Purchases Of Surveying Equipment (Theodolite North	23010133 - PURCHASES OF SURVEYING EQUIPMENT	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 Development	Purchase Of Heavy Duty Plants & Machineries (One A	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	70451 - ROAD TRANSPORT	20821300 - JERE	2,967,463,910.99	1,000,000,000.00	25,000,000.00	0.00	25,435,000.00	0.00	0.00

06100123001700 - Housing and Urban Development	Purchase Of 1 No of Power Generating Set (500kVA N	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	3,708,838,000.00	0.00	0.00
06100123001800 - Housing and Urban Development	Construction of Maiduguri Ring Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	5,079,247,000.00	7,956,188,000.00	8,089,596,630.00	1,332,645,280.63	0.00	0.00
06100126003200 - Housing and Urban Development	Construction of Road and Drainage at Jere LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	687,354,719.37	0.00	0.00
06100126003300 - Housing and Urban Development	Construction of Road and Drainage at Dala Layin Mai	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 Development	Construction of Road and Drainage at Gubio LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	620,000,000.00	0.00	0.00
06100126003500 - Housing and Urban Development	Construction of Access Road within the New Internat	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	450,000,000.00	0.00	0.00
06100126003600 - Housing and Urban Development	Construction of New Road and Drainage at Sheriff Gu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	3,817,589,000.00	0.00	0.00
06100124005200 - Housing and Urban Development	Rehabilittaion and Overlay of Mboa/Askira/Wamdeo	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	3,956,188,000.00	0.00	0.00	631,348,933.60	0.00	0.00
06100126003700 - Housing and Urban Development	Rehabilittaion and Overlay of Roads within Old GRA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	982,796,845.00	0.00	0.00
06100126003800 - Housing and Urban Development	Rehabilittaion and Overlay of Roads within New GRA	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 Development	Rehabilittaion and Overlay of Roads in Gwange MMC	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00
06100125000100 - Housing and Urban Development	Monitoring And Evaluation for Borno Road Maintenai	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	0.00	0.00	20,000,000.00	0.00	0.00
06100125000200 - Housing and Urban Development	Purchase Of 1 No.Toyota Hilux for Borno Road Maint	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	20,000,000.00	0.00	0.00	3,073,354,221.40	0.00	0.00
06100126004000 - Housing and Urban Development	Construction of Road and Drainage in some selected	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	0.00	0.00	0.00	2,600,000,000.00	0.00	0.00
06100126004100 - Housing and Urban Development	Construction of Road in Bama township of Bama LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821600 - KONDUGA	0.00	0.00	0.00	0.00	800,000,000.00	0.00	0.00
06100126004200 - Housing and Urban Development	Construction of Road and Drainage at Kulluluri, Damb	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20832700 - SHANI	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	0.00
06100126004300 - Housing and Urban Development	Rehabilitation and Repairs of Existing Roads in some	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 Development	Rehabilitation and Repairs of Roads in Biu Township a	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20811000 - GUZAMALA	0.00	0.00	0.00	0.00	400,000,000.00	0.00	0.00
06100126004500 - Housing and Urban Development	Rehabilitation and Overlay of Roads within Bulumkut	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822500 - NGALA	0.00	0.00	0.00	0.00	400,000,000.00	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**	**iance January to September**	**2026 Approved Budget**	**026 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 Development	Acquisition Of Land for reconstruction of Houses acr	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 Development	Purchase Of 2Nos. of Vans/Publicity for Borno State H	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 Development	Purchase Of 10Nos. of Executive Tables And 20Nos. c	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Development	Purchase Of 6Nos. of Hp Printer Computers for Borno	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 Development	Purchase Of 6Nos. of Hp Desktop Computers And SN	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 Development	Purchase Of 2Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Development	Provision of shops across 1000, 777, 505 estate and II	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**	**iance January to September**	**2026 Approved Budget**	**026 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 Deve -	Purchase Of 10No Sets Of Executive Chairs, Tables An	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Deve -	Purchase Of 10 Nos Of Hp 15-Notebook Intel Core I7-	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 Deve -	Purchase Of 4 Nos Of Hp Colour Lasarjet Pro M283Fd	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 Deve -	Purchase Of 4 Nos Of Sharp Ar5731 Photocopier for N	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Deve -	Purchase Of One Cat 3512 1275Kva And Cat 3512 100	23010119 - PURCHASE OF POWER GENERATING SET	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 Deve -	Purchase Of 2 Nos Weir Multi - Stage Pump Vs Electri	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 Deve -	Repairs of 50Nos of Boreholes within mmc lga	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Repairs of 20Nos of Boreholes for the ministry of wat	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Deve -	Repairs of office building for the ministry of water res	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Deve -	Survey On Pipe Retyculation And Geo Physical Survey	23030125 - REHABILITATION/REPAIRS- POWER GENEF	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 Deve -	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 Deve -	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 SANITAT										
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**	**iance January to September**	**2026 Approved Budget**	**026 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 Deve -	Purchase and installation Of 800 Unit of solar-powere	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Construction of Boreholes, overhead tanks and pipe v	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 Deve -	Rehabilitation of Boreholes, overhead tanks and pipe	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Deve -	Upgrading of Boreholes and Solar powered Facilities a	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Deve -	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 Deve -	Effective Monitoring and evaluation of Construction s	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 Deve -	Building capacity of personnel in Health, Education ar	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 Deve -	Purchase Of (2) Nos of Printers M428Dw Hp Within T	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Deve -	NUT.3.WASH.3.2. 2. Strengthen of WASH Committee	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 Deve -	NUT.5.WASH.5.2.12 Provide portable water supply in	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.5.WASH.5.2.13 Training and retraining of WASH	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.5.WASH 5.2.14 Promote the commemoration of	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.5. WASH 5.2.15 Promote the commemoration o	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.1. IEC/SBCC 5. 1. 14. Develop and air TV/Radio ji	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.5.SBCC.5.2.10 Sensitization of Household/comm	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 Deve -	NUT.5.WASH.5.2.7 Promote the commemoration of	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 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**	**iance January to September**	**2026 Approved Budget**	**026 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 Gover	Purchase/Acquisition Of (4000Sqkm) Land In Maidugu	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 Gover	Purchase Of (5) Nos of Toyota Hilux 2020 For Ministr	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 Gover	Purchase Of 10Nos of Executive Tables and SNos of C	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase of (10)Nos of Hp Laptops 13inch Within The	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 Gover	Purchase Of (2) Nos of Printers M428Dw Hp Within T	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 Gover	Purchase Of (2)Nos of Sr-6031N Sharp Photocopying	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of (5)No of Heavy Trucks for the Ministry o	23010139 - PURCHASE OF HEAVY DUTY PLANTS & MA	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 Gover	Construction Of office building across the state.	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70611 - HOUSING DEVELOPMENT	20842800 - State wide	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 Gover	Reconstruction of 6 Two Bedroom Staff Quarters In T	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Gover	Reconstruction Of 40 Nos. Two Bedroom Flats For Ur	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Reconstruction Of 3 Primary Health Care Centres 1 Ea	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 Gover	Reconstruction Of 3 Seniors Secondary Schools, 1 Ea	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	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 Gover	Construction of General Infrastructures, Rural Roads	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Gover	Construction Of 2 blocks of 12-compartment shops e	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 Gover	Provision Of Security Observation Towers, Communic	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Gover	Repairs/Rehabilitation Of Government Estate Vacate	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Gover	Repairs/Rehabilitation Of 9 Boreholes, 1 Each In 9 Sev	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Gover	Rehabilitation Of 3 VSACS, 1 Each In 3 Most Severely	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 Gover	Rehabilitation Of 2 Agricultural Stores 1 Each In North	23030112 - REHABILITATION / REPAIRS - AGRICICULTU	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 Gover	Repairs/Rehabilitation Of LGAs Offices (Secretariat, L	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Rehabilitation Of 5 Market Stalls (Stalls, Shops, Marke	23030124 - REHABILITATION/REPAIRS- MARKETS/PAR	70471 - DISTRIBUTIVE TRADE, STORAGE AND W	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 Gover	Joint Monitoring Visits (JMV) To Partners Supported f	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 Gover	Train 1,000 Returnees On Cooperative Society Forma	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 Gover	Constructio Of residential building across the state	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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 Gover	Construction Of 50 Nos. Three Bedroom Flats across	23020104 - CONSTRUCTION / PROVISION OF HOUSIN	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	ance January to September	2026 Approved Budget	026 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 Gover	Rehabilitation Of one Magistrate Courts & one High C	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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	ance January to September	2026 Approved Budget	026 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 Gover	Rehabilitation / Repairs Of one Sharia Court Of Appea	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of (5)Nos of Golf Car For The Ministry of Ju	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 Gover	Purchase Of 10Nos of Executive Chair And 25No of Ta	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Gover	Purchase Of 1Nos of Hp Laptops For The Ministry of J	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 Gover	Purchase Of (1)No of Xr 320E Hp Printer For The Mini	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 Gover	Purchase Of 1No of Mx200D Sharp Photocopy Machi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Gover	Purchase Of 2No of Sharp P100 Scanners For The Mir	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 Gover	Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 Kw	23010119 - PURCHASE OF POWER GENERATING SET	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 Gover	Construction Of Office building in Mmc Iga.	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 Gover	Provision Of Judicial Office/sharia Court of Justice Ma	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	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 Gover	Rehabilitation of Office Building Within the Ministry o	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Gover	Development on Primary Social Research, Research R	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 Gover	Purchase Of 5No of Relevant Software For The Minist	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 PREROGATIV										
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	ance January to September	2026 Approved Budget	026 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 Gover	Purchase Of 6 Nos of office chairs and 4 Nos of office	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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	ance January to September	2026 Approved Budget	026 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 sch	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 sc	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTIN	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 DEVELI										
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	ance January to September	2026 Approved Budget	026 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 Learning	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 E	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 M	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 Facil	23030118 - REHABILITATION / REPAIRS - RECREATION	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 Wo	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 repe	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 La	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 office/women development cen	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 in	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 c	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 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	ance January to September	2026 Approved Budget	026 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 me	Purchase Of 35Nos set of classroom chairs and Variou	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 me	Procurement 100Nos of Hp Laptops For for The Minis	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 me	Purchase Of 4No of Hp M100 Printer Within for The M	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 me	Purchase Of 1No of Sharp Mx M200D Printer for The	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 me	Purchase Of 4No of Scanjet Pro 2000 Within for The M	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 me	Purchase Of Various Cooking Materials Across The 27	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIP	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 me	Purchase Of 10No set of Various Teaching And Learni	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 me	Purchase Of Library Books & Equipment Across The 2	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 me	Purchase Of Various Sporting Equipment Across The	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 me	Purchase Of Recreational Facilities Across The 27 L.G.	23010130 - PURCHASE OF RECREATIONAL FACILITIES	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 me	Purchase Of 25No set of Chairs And 35No set of Table	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTIN	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 me	Construction Of Office Building In Government Secon	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 me	Construction of Residential Quarters across the state	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	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 me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	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 me	Provision Of books to 1No of Library In each 3 Senato	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 me	Provision Of Sporting And Gaming Equipment For Sch	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 me	Provision of multi-purpose hall across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 me	Provisions Of Gaming and sporting Facilities across Sc	23020119 - CONSTRUCTION / PROVISION OF RECREAT	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 me	Rehabilitation of 25No of Public Schools in 3 Senatori	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 me	Rehabilitation Of Office Buildings In Government Sec	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 me	Repairs Of ICT Facilities In Government Secondary Sc	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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 me	Planting Of Trees In Schools In Central And Northern	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 me	Research And Development is carried out to improve	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 me	Monitoring And Evaluation 3 Senatorial District Of Th	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 me	Acquisition educational softwares to improve learnin	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 me	Provision Of Scholarship To National And Internation	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 me	NUT.1.SBPs within mmc and jere schools for ministry	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 me	construction of ICT Facilities In Government Seconda	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 me	Construction of Residential Quarters across the state	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00

05010324000100 - Education sector coordination me	Construction of Residential Quarters across the state	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	70611 - HOUSING DEVELOPMENT	20842800 - State wide	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00
05010323000100 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	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 me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	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 me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	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 me	construction of teachers quaters across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	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 me	construction of teachers quaters across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70621 - COMMUNITY DEVELOPMENT	20842800 - State wide	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 me	Construction of 2 Mega Schools across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000200 - Education sector coordination me	Construction of 2 Mega Schools across the state	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	3,690,400,000.00	0.00	0.00
05010326000300 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	0.00
05010326000400 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00
05010326000500 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00
05010326000600 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000700 - Education sector coordination me	Construction of Mega Public Secondary Schools acros	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000800 - Education sector coordination me	Capacity building for 1,000 teachers in mmc lga	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326000900 - Education sector coordination me	Capacity building for 500 teachers within jere lga	23050130 - HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00
05010326001000 - Education sector coordination me	NUT.1.Coordination.1.6.9 Conduct periodic monitorir	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00

051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOAR										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 supervision	Purchase Of 200 Nos set of Office chairs and tables f	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 supervision	Purchase of 30 Nos HP 500G ROM Laptop Computers	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 supervision	Purchase of 30 Nos Hp Laser jet Computer Printers at	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 supervision	Purchase Of 10Nos Sharp Photocopying Machines for	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 supervision	Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS and	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 supervision	Purchase of 20 nos of white boards and audio-visual	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 supervision	Purchase of E-Library kits and Equipment to various J	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 supervision	Purchase Of Sporting kits and other game equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 supervision	Purchase of Recreational Facilities to 50 selected sch	23010130 - PURCHASE OF RECREATIONAL FACILITIES	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 supervision	Purchase of 100 two-seater pupils Furniture and teac	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTI	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 supervision	Provision of 2 NOS Water and sanitation facilities to 3	23020105 - CONSTRUCTION / PROVISION OF WATER I	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 supervision	Construction of 10 NOS blocks of classrooms storey a	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70611 - HOUSING DEVELOPMENT	20842800 - State wide	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 supervision	Construction of Libraries to selected JUNIOR SECOND	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 supervision	Provision of Lawn tennis, badmington, voleyball etc t	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 supervision	Provision of poultry kits and other farm tools for scho	23020113 - CONSTRUCTION / PROVISION OF AGRICUI	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 supervision	Construction of 15-blocks of 30 classroom to junior s	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 supervision	Construction of ict OFFICE IN 9 LGA in 3 in each of the	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 supervision	Renovation of blocks of classroom and staff quarters	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70611 - HOUSING DEVELOPMENT	20842800 - State wide	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 supervision	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 supervision	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 supervision	Construction of 14 blocks of classrooms storey across	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	20842800 - State wide	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 supervision	Construction of 14 blocks of classrooms storey across	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	20842800 - State wide	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 supervision	Construction of 14 blocks of classrooms storey across	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70912 - PRIMARY EDUCATION	20842800 - State wide	0.00	0.00	0.00	0.00	1,132,764,000.00	0.00	0.00
05010426000400 - Integrated supportive supervision	Construction of 10 blocks of 2 classrooms with office	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 supervision	Rebuilding classrooms destroyed by insurgency (2,24	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 supervision	Provision of Toilets, water points, and handwashing s	23020105 - CONSTRUCTION / PROVISION OF WATER I	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 supervision	Purchase of Tablets, laptops, and projectors for scho	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 supervision	Purchase of Textbooks, learner guides, teaching aids	23010124 - PURCHASE OF TEACHING / LEARNING AID	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**	**ance January to September**	**2026 Approved Budget**	**026 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 supervision	Purchase Of Library 30 Nos of chairs and reading tabl	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 supervision	Purchase Of 100 Library Books for Borno State Library	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 supervision	Rehabilitation Of Administration Office At Headquart	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**	**ance January to September**	**2026 Approved Budget**	**026 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 me	Purchase Of Office 20 table and chairs for the Borno S	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 me	Purchase of 2 Nos. HP Laptop 15 - Intel Pentium for t	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 me	Purchase of 4 Nos. HP Hp Smart Tank 516 printer for	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 me	Purchase of 3 NOS OF Sharp MX B200 Black & White	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 me	Purchase Of canteen equipment for the Borno State	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIP	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 me	Purchase Of Teaching and Learning Aid Equipment fo	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 me	Purchase Of 30 nos of Library Books for the Borno St	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 me	Purchase Of 5No of Chairs And 5No of Tables for the	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTI	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 me	Provision Of Water Overhead tanks, piping, and Drillir	23020105 - CONSTRUCTION / PROVISION OF WATER I	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 me	Construction of 1 nos of New Class at The Borno Stat	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	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 me	Provision Of 4 nos new published Books at Borno Sta	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 me	Renovation of Classes At The Borno State Agency for	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 me	Rehabilitation of Offices at the Borno State Agency fo	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 me	Monitoring and supervision of libraries across the sta	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**	**ance January to September**	**2026 Approved Budget**	**026 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 me	Procurement Of 3Nos. Of Executive Tables And 3Nos.	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 me	Procurement Of 2No. Of Hp Laptop To Nomadic Educ	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 me	Procurement Of 1nos 5Kva Solar System Inverter To t	23010119 - PURCHASE OF POWER GENERATING SET	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 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**	**ance January to September**	**2026 Approved Budget**	**026 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 me	Procurement Of 3Nos. Of Executive Tables And Excut	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 me	Procurement Of 27 Nos. Of Hp Laptops To The Teach	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 me	Procurement Of 5Nos. Of Hp Printers To The Teachin	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 me	Procurement Of 5Nos. Of Sharp Photocopying Machi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 me	Construction Of 1 nos of Office In The Teaching Servi	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 me	Rehabilitation Of 3 block of Office In The Teaching Se	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 me	Acquisition of Software In The Teaching Service Boar	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 me	Monitoring And Supervision Of Teachers within the s	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 me	Capacity Building and training, retraining of all teache	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**	**ance January to September**	**2026 Approved Budget**	**026 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 supervision	Purchase Of 1 Nos. Of Hilux for The Executive Secreta	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 supervision	Procurement Of 10 Nos. Of Executive Tables And Exc	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 supervision	Procurement Of 200 Nos. Of Hp Laptops To The Educ	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 supervision	Procurement Of 10 Nos. Of Hp Printers To The Educa	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 supervision	Procurement Of 4 Nos. Of Sharp Photocopying Mach	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 supervision	Procurement Of 2 Nos. Of Scanner To The Education	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 supervision	Purchase Of Teaching And Learning Aid Equipment W	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 supervision	Purchase Of 100 nos of Library Books Within Mmc &	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 supervision	Purchase Of Sporting / Gaming Equipment for Educat	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 supervision	Purchase Of 1 nos of CCTV Equipment for Education	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 supervision	Purchase Of 300 Nos of classroom desk Across State.	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTI	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 supervision	Construction Of 20 Nos. Of Staff Quarter Within Mmc	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 supervision	construction Of 5 Nos. Of Boreholes Within M.M.C &	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 supervision	Construction Of 3 Nos of blocks of class 1 Per Senato	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	70611 - HOUSING DEVELOPMENT	20842800 - State wide	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 supervision	construction of 2 nos of office blocks in main office ir	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 supervision	Rehabilitation Repairs Of 2 nos of Public Schools Wit	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 supervision	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 supervision	Tree Planting Campign Across Various Schools across	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 supervision	Research And Development for Education Trust Fund	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 supervision	Provision of relevant Educational Software for Higher	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 supervision	Evaluation and Monitoring of ongoing Projects in the	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 supervision	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 supervision	Capacity building for 200 Student Within M.M.C & Jer	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 supervision	Procurement of shares/trade commodity within mmc	23010143 - PURCHASE OF SHARES & INVESTMENTS G	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 supervision	Provision Of Libraries Within M.M.C & Jere LGAs.	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 supervision	Construction of I bos of ICT Center for Education Trus	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 supervision	Repairs Of 5 Nos. Of Boreholes Within M.M.C LGAs.	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 supervision	Repairs Of 6 Nos. Of Staff Quarter Within Mmc & Jere	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 supervision	Rehabilitation/ Repair of (20)No of Solar panel P22-6	23030125 - REHABILITATION/REPAIRS- POWER GENE	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 supervision	Repairs of ICT Center within the higher schools cente	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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 supervision	Repairs Of Infrastructure for Education Trust Fund m	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 supervision	Repairs Of 5 Nos. Of Boreholes Within Jere LGAs.	23040106 - CLIMATE CHANGE MANAGEMENT & CON	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 supervision	Repairs Of 10 Nos. Of Staff Quarter Within Mmc & Jer	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	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 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**	**ance January to September**	**2026 Approved Budget**	**026 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 me	Procurement Of 5Nos. Of Executive Tables for Borno	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 me	Procurement Of 2Nos. Of Laptops pavillion core i3 An	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 me	Procurement Of 2Nos. Of Hp Colourlaser Jet for Born	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 me	Procurement Of 2Nos. Of Sharp Photocopying Mashi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 me	Procurement Of 2Nos. Scanners for Borno State Arab	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 me	Purchase of 20 nos of white boards and audio-visual a	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 me	Purchase Of Text Books And Research Materials For T	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 me	Purchase Of Sporting kits and other game equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 me	Purchase of Recreational Facilities to 50 selected sch	23010130 - PURCHASE OF RECREATIONAL FACILITIES	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 me	Purchase Of 300 Nos of classroom desk Across State.	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTI	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 me	Construction Of 15Nos. Of New Boreholes for Borno	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 me	Construction Of Sangaya/Islamiyya Schools for Borno	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	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 me	Construction Of Sanagaya Libraries for Borno State Ar	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 me	Provision Of Sporting Facilities for Borno State Arabic	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 me	Construction Of Ict Center for Borno State Arabic and	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 me	Rehabilitation Of Sangaya/Islamiyya Schools water fa	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 me	Research And Development for Borno State Arabic an	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 me	Monitoring And Evaluation for Borno State Arabic and	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 me	Capacity building for 100 Islamiyya Student to Local w	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**	**ance January to September**	**2026 Approved Budget**	**026 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 F	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Polyte	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 achieving	23050103 - MONITORING AND EVALUATION	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 in Maiduguri	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 EDUCATI	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 - BIU										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Provo	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/Guest	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 Sch	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 & Land	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 asc	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 Kw	23010119 - PURCHASE OF POWER GENERATING SET	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 Kat	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 Student	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 COLL										
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**	**ance January to September**	**2026 Approved Budget**	**026 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 Execu	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 laptops	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 The	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 Photocopying	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Equipme	23010124 - PURCHASE OF TEACHING / LEARNING AID	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-Kanemi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC S	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 Ba	23020111 - CONSTRUCTION / PROVISION OF LIBRARIE	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 Facili	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 Co	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 El	23020119 - CONSTRUCTION / PROVISION OF RECREAT	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 Ibr	23030104 - REHABILITATION / REPAIRS - WATER FACI	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-Kaner	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 Un	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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-K	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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 And C	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 Bam	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**	**ance January to September**	**2026 Approved Budget**	**026 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 Excu	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 Th	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 Aid	23010124 - PURCHASE OF TEACHING / LEARNING AID	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 Student	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 The	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 techo	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 Universi	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 SET	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 RESIDEN	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 LIBRARIE	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 WATER F	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 INFRAST	70942 - SECOND STAGE OF TERTIARY EDUCATI	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, med	23040101 - TREE PLANTING	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 RESIDENTI	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 State	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 school	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 road	23020114 - CONSTRUCTION / PROVISION OF ROADS	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 a	23030122 - REHABILITATION/REPAIRS OF BOUNDARIE	70942 - SECOND STAGE OF TERTIARY EDUCATI	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	ance January to September	2026 Approved Budget	026 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 supervision	Procurment Of 1Nos. Of Hp pavillion core i3 Laptop F	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 supervision	Procurment Of 1Nos. Of HP m506 Printers For The C	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 supervision	Procurment Of 1Nos. Of Sharp zk700 Photocoying Ma	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 supervision	Research and development for local and foreign stud	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 supervision	Capacity building of staff within the board	23050130 - HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATI	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 COMMUNICATIO										
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	ance January to September	2026 Approved Budget	026 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 Informa	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 E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 7N	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 Ma	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 f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 M	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 M	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 an	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Fo	23010119 - PURCHASE OF POWER GENERATING SET	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 BUSINES										
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	ance January to September	2026 Approved Budget	026 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 The	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 E	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 7N	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 Ashig	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 f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Ashi	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 Fo	23010119 - PURCHASE OF POWER GENERATING SET	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 T	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 Ea	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 A	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 Coll	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 Ch	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 of	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Ash	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 AGR										
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	ance January to September	2026 Approved Budget	026 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 M	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 L	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTIN	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 Mohame	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 And S	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 Moham	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 T	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 L	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 Law	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 Mohame	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 and M	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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. o	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 1N	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 Ashig	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 f	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 Ashi	23010127 - PURCHASE OF AGRICULTURAL EQUIPMEN	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 Co	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 Computers F	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 LEGA										
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	ance January to September	2026 Approved Budget	026 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 Goni	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Mohammed	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTIN	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 Moham	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 Ca	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 Computers F	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 and	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 For	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Colleg	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Lec	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 water facilities In mohammed goni c	23020105 - CONSTRUCTION / PROVISION OF WATER F	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 moh	23010119 - PURCHASE OF POWER GENERATING SET	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	ance January to September	2026 Approved Budget	026 Climate Change Tagging	2026 Nutrition Tagging
Total					*7,356,775,902.08*	*23,127,625,000.00*	*23,127,625,000.00*	*12,862,134,201.69*	*29,845,500,000.00*	*0.00*	*3,797,000,000.00*

04010322000104 - Health sector coordination mecha	Purchase Of 1Nos. Of Toyota Hilux 2020 for The Hon	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 mecha	Procurement Of 6Nos. Of Executive Tables, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 mecha	Procuremtn Of 6Nos. Of Hp Laptops for the Ministry	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 mecha	Procurement Of 5Nos. Of Hp MX360 3 In 1 Printers fo	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 mecha	Procurement Of 2Nos. Of MW 351 Sharp Brand photo	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 mecha	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 mecha	Construction Of Logistics Management, Coordination	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 mecha	Construction Of Block Of Boys Quarters At College Of	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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 neona	Construction Of Health Centers at BAYO LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of Ict Center In MMC LGA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 mecha	Rehabilitation Of General Hospitals in Konduga LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 mecha	Rehabilitation Of Class Rooms At College Of Health Te	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHO	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 mecha	Repairs Of Offices in College of Health GWOZA LGAs.	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 mecha	Rehabilitation Of Existing Staff Quarters At College Of	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 mecha	Research on communicable diseases and creating de	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 mecha	Provision Of Relevant Survying Software for the Minis	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 mecha	Conduct Quarterly monitoring and evaluation Superv	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 mecha	Celebrations of Eid fitr, Eid kabir, Christmas, indepen	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 mecha	Capacity building Of doctors, clinical recorders and nu	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 neona	Construction Of Health Centers at DIKWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 neona	Construction Of Health Centers at KUKAWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Rehabilitation Of General Hospitals in shani lgas	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 mecha	Procurement Of One Students toyota 2010 Shuttle Bu	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 mecha	Purchase Of 2 Shredding Machines For Ministry of He	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 mecha	purchase Of scanner to General Hospitals in shani lga	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 mecha	Construction Of Health Centers at DIKWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of Health Centers at KUKAWA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of General Hospitals in shani lgas	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of Health Centers at GWOZA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of Health Centers at HAWUL LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of General Hospitals in BIU LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of Health Centers at ASKIRA UBA LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 mecha	Construction Of 1No of Health Centers at KWAYA KU	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Construction Of 1No of General Hospitals across the	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Construction Of 1No of General Hospitals across the	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Construction Of 1No of Health Centers at KAGA LGA	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Construction Of 1No of General Hospitals across the	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Rehabilitation Of 1No of General Hospitals across th	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 mecha	NUT.4.MIYCN.3.1. 7. Train health workers on key hou	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 mecha	NUT.4.IMAM.2.1. 6. Build capacity of HWs to promot	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 mecha	NUT.6.FNS.1.5.4. Production/Procurement and distri	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	NUT.4.ME.4.1. 6 Develop Supportive Supervision Mor	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 mecha	NUT.2.MYCN.2.1. 7. Promote and Support Early initia	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 mecha	NUT.5.MYCN.2.1.10. Conduct community dialogue m	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 mecha	Purchase of Tricycle ambulances + ambulance repairs	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 mecha	Construction of New PHCs in underserved/zero-cove	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 MANA**										
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**	**ance January to September**	**2026 Approved Budget**	**026 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' contributio	Purchase Of 3 No. Of GOLF WAGON For zonal office	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' contributio	Purchase Of Various Executive Tables And Excutive C	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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' contributio	Purchase Of 5 Hp stream 11 intel celeron Desktop Co	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' contributio	Purchase Of 5 Hp MX900 Printers For Contributory H	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' contributio	Purchase Of 5 Sharp MD200 Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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' contributio	Purchase Of 5 Epson DS-530 11 Scanners For Contribu	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' contributio	Purchase Of200Kva Of Power Generating Set For Con	23010119 - PURCHASE OF POWER GENERATING SET	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' contributio	Provision Of Electricity To The Contributory Health Ca	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	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' contributio	Construction Of Ict Center In The Healthcare Manage	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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' contributio	Monitoring And Supervision On Contributory Pension	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' contributio	Purchase Of 3 NO TOYATO HILUX TRUCK TO ALL THE	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' contributio	Provision/ PURCHASE OF 3 NO OF 18 SEATER BUS To	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' contributio	Construction/ PROVISION OF OFFICE BUILDING In The	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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' contributio	AQUISATION OF COMPUTER SOFTWARE TO THE AGE	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 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**	**ance January to September**	**2026 Approved Budget**	**026 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 neona	Procurement Of 4Nos. Of Executive Tables And Excut	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 neona	Procurement 10 Nos. Of Medical Equipment across t	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	Repairs Of Office In The Zonal Offices At Mmc LGA.	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 neona	Rehabilitation Of Hospital / Health Centres IN THE WA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 neona	Rehabilitation Of Offices for State Primary Healthcare	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 neona	Research On Communicable Diseases Across The Stat	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 neona	Acquisition of Computer Software for State Primary H	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 neona	Monitoring And Supervision Of All Health Care Center	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 neona	Training Of 100 Nos. Of Student In College Of Health	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 neona	Control Of Out Break Of Communicable Diseases, Fur	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 neona	NUT.5.IEC/SBCC.2.1.10. Conduct community dialogue	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 neona	NUT.3.IMAM.3.1. 9. Support active case finding of MA	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 neona	NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Mu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /MI	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementa	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.3.MS.2.1. 5. Support Routine Vitamin A supplem	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.2.HRN.2.1. 6. Build capacity of HWs to promote	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 neona	NUT.2.MIYCN.2.1. 7. Promote and Support Early initia	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 neona	NUT.5.MIYCN.2.1. 8. Promote the establishment of B	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	NUT.5.CP.2.1.9. Ensure the establishment of crèches	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	NUT.5.REG.2.1. 12. Monitor the implementation of th	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 neona	NUT.5.IDH.2.1. 13. Conduct World Breastfeeding Wee	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 neona	NUT.3.HRN.3.1.1. Build Capacity for regular growth m	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 neona	NUT.3.MIYCN.3.1. 2. Procurement of growth monitor	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 neona	NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the el	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious grou	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.2.MS.3.1. 4. Support distribution of Iron folate s	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.3.MS.3.1 8. Sustain and scale up distribution of	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.5.IEC/SBCC.3.2.1. Provide education to the gene	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L-	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available l	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 neona	NUT.3.NCDs.5.2.3 Promote healthy eating habits to r	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 neona	NUT.5.IEC/SBCC.3.2.1. Provide education to the gene	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 neona	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L	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 neona	NUT.4.ME.4.1. 6 Develop Supportive Supervision Mor	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 neona	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available I	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 neona	NUT.3.NCDs.5.2.3 Promote healthy eating habits to r	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 neona	NUT.5.ME.1.5.3. Conduct baseline/post intervention	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 neona	Provision of Water systems, latrines, waste pits, incin	23020105 - CONSTRUCTION / PROVISION OF WATER S	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 neona	Provision and Installation of Solar panels, batteries, a	23020125 - CONSTRUCTION OF POWER GENERATING	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 neona	Purchase of BP machines, delivery kits, ultrasound m	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	Provision and installation of Solar-powered refrigerat	23020125 - CONSTRUCTION OF POWER GENERATING	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 neona	Capacity building with Stipends, supervision, and too	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 (H										
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	ance January to September	2026 Approved Budget	026 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 mecha	Purchase Of 1No. Of Toyota 2020 Hilux For C.M.D of	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 mecha	Purchase Of Various Executive Tables And Excutive C	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 mecha	Purchase Of 3 Hp pro 88 Desktop Computers And 2 H	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 mecha	Purchase Of 3 Hp MX400 Printers To The Hospitals M	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 mecha	Purchase Of 2 Sharp MD200 Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 mecha	Purchase Of 20Kva Of Power Generating Set To The H	23010119 - PURCHASE OF POWER GENERATING SET	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 mecha	Purchase Of Executive Tables, CHAIRS AND FURNITU	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	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 mecha	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 mecha	Rehabilitation Of Residential Quarters At General Hos	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 mecha	Rehabilitation Of Health Centres At General Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	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 mecha	Monitoring And Supervision Of Doctors Across the ST	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 mecha	Training Of Staff At Different Department Within the	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 mecha	Construction Of Ict Center In The HMB in Maiduguri r	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 mecha	Rehabilitation Of Health Centres At General Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	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 mecha	Rehabilitation Of Health Centres At General Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / H	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	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 mecha	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	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 mecha	Procurement Of Hospital Beds With Side Drawers to	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	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 mecha	purchase of power generating set MMC lga	23010119 - PURCHASE OF POWER GENERATING SET	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,000,000,000.00	1,500,000,000.00	0.00	0.00	0.00	0.00
04010326002403 - Health sector coordination mecha	Aquisation of software computer Application for the	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	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	ance January to September	2026 Approved Budget	026 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 T	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 Be	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, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Laptop	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 Printers f	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 Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Shre	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 Of	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 Th	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Learni	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 t	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 The	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 N	23020119 - CONSTRUCTION / PROVISION OF RECREAT	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 Main	23030104 - REHABILITATION / REPAIRS - WATER FACI	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.	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 Nur	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Colleg	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	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 Nu	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 increas	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 Easte	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, FITTIN	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 N	23030115 - REHABILITATION / REPAIRS - WATER-WAY	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 RESI	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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	ance January to September	2026 Approved Budget	026 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 T	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 Be	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, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Laptop	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 Printers f	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 Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Shre	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 Of	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 Th	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Learni	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 t	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 n	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTIN	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 FA	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 QUART	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Colleg	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	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 Colleg	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 Co	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 SCHOOL	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 w	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 Easte	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	ance January to September	2026 Approved Budget	026 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 T	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 Be	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, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Laptop	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 Printers f	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 Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Shr	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 Of	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 Th	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 Learni	23010124 - PURCHASE OF TEACHING / LEARNING AID	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 t	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPM	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 equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 g	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTI	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 I	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 Nur	23020102 - CONSTRUCTION / PROVISION OF RESIDEN	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	23030101 - REHABILITATION / REPAIRS OF RESIDENTI	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 Colleg	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	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	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 Main	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Nu	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 withi	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 Easte	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**	**ance January to September**	**2026 Approved Budget**	**026 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, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 Laptops	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 for	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 Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 Co	23010119 - PURCHASE OF POWER GENERATING SET	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 Oth	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 & EQUIPM	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 C	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 Co	23010130 - PURCHASE OF RECREATIONAL FACILITIES	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 T	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 T	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 Tec	23030121 - REHABILITATION / REPAIRS OF OFFICE BU	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 Health	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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 Tech	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 improve	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 C	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 increas	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 Easte	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 depa	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	Construction of ICT infrastructure for The College Of	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 (30Kv	23030125 - REHABILITATION/REPAIRS- POWER GENEF	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 INFRASTRU	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 Heal	23030129 - REPAIRS OF EQUIPMENT AND MACHINER	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 TEACH										
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**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***1,488,901,384.69***	***22,554,571,000.00***	***3,450,000,000.00***	***2,753,596,223.76***	***24,452,960,000.00***	***0.00***	***0.00***
04030124002903 - Reproductive, maternal and neona	Construction Of Ongoing Bornon State university Tea	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 neona	Purchase Of 8Nos of Executive Tables And 16 Executiv	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 neona	Procurement of 100Nos of beds at State Teaching Ho	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	Procurement Of One Toyota Hilux 2020 to the teachi	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 neona	Procurement Of Two toyota Camery 2021 to the teac	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 neona	Procurement of 3 18 seater Bus to the teaching hosp	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 neona	Procurement Of 14Nos. Of Hp pavillion core i7 Laptop	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 neona	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers f	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 neona	Procurement Of 2 No of solar inverter set in the Bor	23010119 - PURCHASE OF POWER GENERATING SET	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 neona	Purchase Of Diagnostic, Surgical Instruments And Oth	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 neona	Purchase Of 200 Nos of CCTV cameras To State Speci	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 neona	Construction Of Health College of lab department in t	23020106 - CONSTRUCTION / PROVISION OF HOSPITA	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 neona	Construction Of Health College department in the tea	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	Construction Of Health College of library hall the teac	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	Construction Of Health College lacture threatre unit i	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	Construction Of Health College of CBT department in	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	Construction Of Health College of Health department	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 neona	Repairs of water facilities	23030104 - REHABILITATION / REPAIRS - WATER FACI	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 neona	Procurement Of 2Nos. Of Sharp Scanners Brand Phot	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 neona	Purchase Of 1 No of Power Generating Set (30Kva) Fo	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 neona	Purchase Of Medical Equipment To State Specialist H	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 CONSUMABLES										
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**	**ance January to September**	**2026 Approved Budget**	**026 Climate Change Tagging**	**2026 Nutrition Tagging**
Total					***0.00***	***185,225,000.00***	***186,325,000.00***	***0.00***	***265,325,000.00***	***0.00***	***0.00***
04010325000102 - Health sector coordination mecha	Procurement Of One Toyota Hilux 2020 Vehicle For T	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 mecha	Procurement Of 4Nos. Of Executive Tables, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 mecha	Procurement Of 14Nos. Of Hp pavillion core i7 Laptop	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 mecha	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers f	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 mecha	Procurement Of 2Nos. Of Sharp MD200 Brand Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 mecha	Procurement Of 2Nos. Of Sharp Scanners Brand Phot	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 mecha	Purchase Of 1 No of Power Generating Set (30Kva) Fo	23010119 - PURCHASE OF POWER GENERATING SET	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 mecha	Construction Of Ict centres within the Agency	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURE	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 mecha	Monitoring And Evaluation is to evaluation the level o	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 mecha	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 mecha	Purchase Of 2 Shredding Machines For The Drug Age	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 mecha	Purchase Of Diagnostic, Surgical Instruments And Oth	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPM	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 mecha	Purchase Of 100Nos of Fire extingusher for fire servic	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	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 mecha	Construction Of Infrastructures For The Drug Agency	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 mecha	Conduct research and development For The Drug Age	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 mecha	Conduct capacity building for staff within the Agency	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 mecha	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - Ger	Procurement of 5 Buses for monitoring and evaluatio	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 - Ger	Procurement Of 5No of sewage carrying trucks At Zo	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 - Ger	Procurement Of 5No of Executive table and 3No of ch	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 - Ger	Procurement Of 3Nos. Of Hp Laptops corei 5 for The	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 - Ger	Procurement Of 2Nos. Of Hp M132 Black Printer for T	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 - Ger	Procurement Of 4Nos. Of Hp Laserjet WX312 photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 - Ger	Construction Of Permanent Offices in mmc and acros	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 - Ger	Construction Of Refuse Collection Centers, Sewage A	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - Ger	Rehabilitation Of Drainages At Ruwan Zafi, Goni Kack	23030115 - REHABILITATION / REPAIRS - WATER-WAY	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 - Ger	Repairs Of Power Generating Plants At Tushari CBN C	23030125 - REHABILITATION/REPAIRS- POWER GENE	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 - Ger	Tree Planting campaign/Sensitization On Deforestatio	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 - Ger	Erosion & Flood Control/Desilting,Evacuation,Dreggir	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 - Ger	Wildlife Conservation and Rehabilitation Of Facilities	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 - Ger	Industrial Pollution Prevention & Control Across Born	23040104 - INDUSTRIAL POLLUTION PREVENTION & C	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 - Ger	Water Pollution Prevention & Control(Climate Chang	23040105 - WATER POLLUTION PREVENTION & CONT	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 - Ger	Prevention, Climate change management and desert	23040106 - CLIMATE CHANGE MANAGEMENT & CON	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 - Ger	Monitoring And Evaluation is carried of out to increas	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 - Ger	Anniversaries and Celebrations (Free Distribution & C	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 - Ger	Water Pollution Prevention & Control(Climate Chang	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 AGEI										
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	ance January to September	2026 Approved Budget	026 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 - Ger	Purchase Of 18 Searter Toyota 2009 Bus for Borno St	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 - Ger	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks fo	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 - Ger	Purchase Of Fifteen (15) Executive Tables And Fiftee	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 - Ger	Purchase Of Five(5) Hp 8Gb Ram Laptops &Ten (10) 4	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 - Ger	Upgrading Of Re-Cycling Plant for Borno State Enviro	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	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 - Ger	Construction Of Drainages/Water-Ways Within Mmc	23020116 - CONSTRUCTION / PROVISION OF WATER-	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 - Ger	Construction Of public toilet within Borno state Envir	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - Ger	Rehabilitation Of Libraries for Borno State Environem	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 - Ger	Rehabilitation Of Heavy Plants Machineries and struc	23030128 - REHABILITATION/REPAIRS OF INFRASTRU	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 - Ger	Research On Environmental Pollution Within Maidugu	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 - Ger	Conducting of Research on appropraite ways to cont	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	ance January to September	2026 Approved Budget	026 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 - Ger	Procurement Of One toyota 2010 Saloon for Borno S	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 - Ger	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks fo	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 - Ger	Procurement Of 4Nos. Of Executive Tables, Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 - Ger	Procurement Of 14Nos. Of Hp pavillion core i7 Laptog	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 - Ger	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers f	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 - Ger	Procurement Of 2Nos. Of Sharp MD200 Brand Photoc	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 - Ger	Construction Of Office Building for Borno State Green	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	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 - Ger	Provision Of Infrastructurefor Borno State Green Gre	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - Ger	Landscaping/Tree Plantingfor Borno State Green Gre	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 - Ger	Research on street lights for Borno State Green Great	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 - Ger	Monitoring on project completionfor Borno State Gre	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	ance January to September	2026 Approved Budget	026 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 - Ger	Landscaping/Tree Planting In Maiduguri International	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 AGENC										
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	ance January to September	2026 Approved Budget	026 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 - Ger	Human Capital Development in Establishment of wat	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 ALLEVIAT										
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	ance January to September	2026 Approved Budget	026 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 Excut	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 inch	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 Printers	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 Photocopying	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 for	23010126 - PURCHASE OF SPORTING / GAMING EQUI	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 ir	23020112 - CONSTRUCTION / PROVISION OF SPORTIN	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 Across th	23030111 - REHABILITATION / REPAIRS - SPORTING FA	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/Jerusal	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 Other	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	ance January to September	2026 Approved Budget	026 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 Desk	23010113 - PURCHASE OF COMPUTERS	70811 - RECREATIONAL AND SPORTING SERVIC	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 Printer T	23010114 - PURCHASE OF COMPUTER PRINTERS	70811 - RECREATIONAL AND SPORTING SERVIC	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 in t	23010126 - PURCHASE OF SPORTING / GAMING EQUI	70811 - RECREATIONAL AND SPORTING SERVIC	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 MANAGEMENT										
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	ance January to September	2026 Approved Budget	026 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 and 1Gulf wagon To T	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 Comput	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 im	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 EMIRATE										
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	ance January to September	2026 Approved Budget	026 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 - General	Acquisition Of Land for Ministry of Local Government	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 - General	Purchase Of 1Nos. of Toyota Hilux and 2No of Corolla	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 - General	Purchase Of 20Nos. Of Executive Tables And 20Nos. (	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	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 - General	Purchase Of 3Nos. of Hp Desktops And 2Nos. of Hp L	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 - General	Purchase Of 2Nos. Hp Laser Jet Printers for Ministry o	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 - General	Purchase Of 2Nos. of Sharp Photocopying Machines f	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	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 - General	Rehabilitation Of Ict Center for Ministry of Local Gove	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRU	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 - General	Provision of Infrastructures across the state	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	NUT.1.IMAM.1.5.2. Conduct Advocacy for the establi	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 - General	NUT.2.Emergency.1.1.1. Promote commercial food p	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 - General	NUT.3 FSCP.1.4.2. Conduct Sensitization and demons	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 - General	NUT.4 EE.1.2. 1. Provide Support to increase hectara	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 - General	NUT.5 FNS.1.1. 2. Support the establishment	23020113 - CONSTRUCTION / PROVISION OF AGRICUL	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 - General	NUT.6 HRN.1.1.8. Stage agricultural shows and exhibi	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 - General	NUT.2.Emergency.1.2.3. Support the establishment o	23020113 - CONSTRUCTION / PROVISION OF AGRICUI	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 - General	NUT.1.IMAM.5.2.10 Sensitization of Household/com	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Procurement Of 1 Toyota Hilux To The Ministry of Re	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Procurement Of 10Nos. Executive Tables And Execut	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Procurement Of 5 Nos. Of HP Laptops And 5 Nos. Of	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Procurement Of 2 Nos. Of Hp 477 Colourlaser Jet PRI	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Procurement Of 2Nos. Of Sharp Photocopying Mashi	23010115 - PURCHASE OF PHOTOCOPYING MACHINE	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Power Generating set ,1 unit of Mikano 50 KVA Gene	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Construction Of Central Mosque In Mafa, M.M.C, Jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Construction Of Cemeteries across The State.	23020126 - CONSTRUCTION/PROVISION OF CEMETER	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 - General	Celebrations Of Maulud, Celebration Of Easter and Ch	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Capacity Building of traditional leaders within the sta	23050130 - HUMAN CAPITAL DEVELOPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY S	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 - General	Construction Of Central Mosque In Mafa, M.M.C, Jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Construction Of Central Mosque In Mafa, M.M.C, Jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Construction Of Central Mosque In Mafa, M.M.C, Jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Construction Of Central Mosque In Mafa, M.M.C, Jere	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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 - General	Celebrations Of Maulud, Celebration Of Easter and Ch	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY S	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Construction Of Office At Pilgrims Welfare Board Pre	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Construction Of Office At Pilgrims Welfare Board Pre	23020118 - CONSTRUCTION / PROVISION OF INFRAST	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**	**ance January to September**	**2026 Approved Budget**	**026 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 - General	Purchase Of 5Nos. Of Executive Tables And 5Nos. Of	23010112 - PURCHASE OF OFFICE FURNITURE AND FI	70851 - R & D RECREATION, CULTURE AND REL	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 - General	Purchase Of 5Nos. Of Desktop Computers For 5-Units	23010113 - PURCHASE OF COMPUTERS	70851 - R & D RECREATION, CULTURE AND REL	20822100 - MAIDUGURI METRO	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.00