



BORNO STATE GOVERNMENT

ACCOUNTANT GENERAL'S REPORT

FOR THE YEAR 2025

pfm.bo.gov.ng

JULY 2026





HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM CON, mni, FNSE
EXECUTIVE GOVERNOR, BORNO STATE



HIS EXCELLENCY
DR.UMAR USMAN KADAFUR
DEPUTY GOVERNOR, BORNO STATE



HON. UMAR LAWAN DALORIMA
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT



BASHA KACHALLAH TALBA FCNA
PERMANENT SECRETARY
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT



BUNU BUKAR FCNA
ACCOUNTANT GENERAL
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT



HAMZA ABATCHA CNA
DIRECTOR, COMPUTER & FINAL ACCOUNT



MOHAMMED ALIYU CNA
DIRECTOR, INSPECTORATE & INTERNAL AUDIT

FINAL ACCOUNTS/BOSIFMIS STAFF OF ACCOUNTANT GENERAL'S OFFICE BORNO STATE



MARYAM AHMED IDRIS CNA, CFA, MIFM
CHIEF ACCOUNTANT



YAGANA BUKAR BUSAMI CNA
ACCOUNTANT 1



AMINA BUKAR KAIGAMA CNA
ACCOUNTANT 1



IDRIS ADAMU USMAN CNA
ACCOUNTANT 1



KONTO AJIMI BADU M.Sc CNA
ACCOUNTANT 1



MOHAMMED UMAR DAMASAK
ACCOUNTANT



BINTU ABDULLAHI MUSA
ACCOUNTANT II



BABAGANA MOHAMMED KODOMI
ACCOUNTANT 11



UMAR MALA GARBA
ICT



BABAGANA AHMED
ICT

TABLE OF CONTENTS

1.	Profiles	
2.	About Borno State	
3.	Preface	
4.	Responsibility for the Financial Statements	
5.	Accounting Policies	
6.	Statement of responsibilities of the auditor general	
7.	Auditor Certificate on the Year Ended 31st December, 2025	
8.	The Annual Financial Report of the Accountant-General of Borno State for the Year Ended 31st December 2025	18
9.	Statement No. 1	
10.	Statement No. 2	
11.	Statement No. 3	
12.	Statement No. 4	
13.	Notes to the Financial Statements	

ABOUT BORNO

Borno State is located at the North-Eastern corner of the country and occupies an area of 69,436sq km. This makes it one of the largest State in the Federation in terms of landmass. The State shares borders with three (3) countries of Niger Republic to the North, Chad Republic to the North and Cameroon to the East. The State has 27 Local Government Areas and a population of 2,596,589 as per the 1991 provisional census figure. The Local Government Areas of the State are: Abadam, Askira Uba, Bama, Bayo, Biu, Chibok, Damboa, Dikwa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Kwaya Kusar, Mafa, Magumari, Maiduguri Metropolitan Council, Marte, Mobbar, Monguno, Ngala, Nganzai and Shani.

From the point of view of climate, Borno State is usually hot and dry for most part of the year and the rainy season lasts from June to September with an annual rainfall of between 500mm and 1,000mm. As to the people, the State is pluralistic in ethnic composition. The major ethnic groups include Kanuri, Babur/Bura, Marghi, Shuwa Arab, Waha, Mandara, Ghide, Wula, Fulani, Ngamargu, Chibok, Kanakuru and Koyam. Borno State is also divided into Emirates and are headed by Shehu and Emirs respectively while the Borno State Council of Emirs is headed by his Royal Highness, The Shehu of Borno.

Borno State which is located within the Lake Chad plains to the Biu Plateau is fertile for agricultural activities. Consequently,

agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce. The State therefore has over 10,555,000 hectares of cultivable land suitable for the cultivation of crops such as millet, sorghum, rice wheat, groundnut, cotton maize, sweet potatoes, gum Arabic, fruits and vegetables. Livestock rearing is undertaken all over the State and constitute over 35% of the National Herd being the largest producer in the country and indeed the West African Sub Region. The State also possesses one of the richest fishing grounds in Nigeria. These include Lake Chad and sundry rivers of Yobe, Kumadugu, Yadzaram, Alau am, Hawul, Gongola and Ndivan. In view of this the State has been the major supplier of preserved fish to other parts of the country.

In addition, the State is endowed with mineral resources which when fully tapped, can sustain the economy of the State, these include potash, soda ash, trona, glass, ornamental limestone, quarts, gypsum, diatomite, feldspar, alum, kaolin and manganese which are available in commercial quantities.

MINISTRY OF FINANCE COMMISSIONER



BORNO STATE

Ministry of Finance

OFFICE OF THE HONOURABLE COMMISSIONER

It is with great honor and a deep sense of responsibility that I present the Audited Financial Statements for the year ended December 31, 2025, for Borno State. This report underscores our enduring commitment to transparency, accountability, and the prudent stewardship of public resources.

The 2025 fiscal year marked continued progress despite persistent global and domestic economic headwinds. Through strategic planning, sound fiscal discipline, and the unwavering dedication of our finance team, we made substantial gains in sustaining economic recovery, enhancing revenue mobilization, and improving service delivery for the people of Borno State. Our financial policies remained focused on promoting fiscal sustainability, broadening the state's economic base, and ensuring that every naira expended delivers tangible value to our citizens.

This report presents a detailed overview of our financial operations—revenues generation, expenditure management, and implementation of capital and social development projects. It also highlights our strengthened internal control mechanisms and ongoing efforts to enhance the efficiency and integrity of our financial systems to prevent resource leakage and ensure optimal utilization.

We are grateful for the collaborative contributions of our partners, development stakeholders, and the committed professionals within the Ministry of Finance. Their relentless efforts and steadfast support were instrumental in navigating the complexities of the financial landscape and achieving our strategic goals.

In publishing these financial statements, we reaffirm our dedication to good governance and to building a public finance system rooted in excellence and integrity. We are committed to maintaining the confidence of the people of Borno State by ensuring our financial management practices are transparent, accountable, and aligned with the highest standards.

I extend my sincere appreciation to the Office of the Auditor General for their diligent review and validation of these statements. Their professionalism and rigorous audit process have been vital in ensuring an accurate and credible representation of our financial position.

As we look ahead to the opportunities and challenges of the coming year, we remain resolute in our mission to drive inclusive economic growth, foster sustainable development, and improve the quality of life for all residents of Borno State. Together, we will continue to build a prosperous, resilient, and thriving future for our dear state.

Thank you.

UMAR LAWAN DALORIMA

Honorable Commissioner of Finance and Economic Development
Borno State

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
BORNO STATE

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.

The Financial Statements for the financial year 2025 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended. The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and comply with the Generally Accepted Accounting Principles (GAAP).

As Accountant General of the State and the Chief Accounting Officer for the receipts and payment of all funds, I took appropriate steps to fulfill my financial reporting responsibilities for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial. I also ensured and take responsibility for the for the integrity and reliability of the financial statements.

I confirm that the Financial Statements reflect the true financial position and operations of the Borno State Government as at December 31, 2025 and accept responsibility for the integrity and reliability of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended, and the International Public Sector Accounting Standards (IPSAS).


BUNU BUKAR, FCMA,
ACCOUNTANT GENERAL
BORNO STATE

ACCOUNTING POLICIES



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
BORNO STATE

ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.0 General Information

Borno State Financial Statements for the year ended December, 2025 were authorised for issue by the Accountant General on 25th June, 2026.

The activities of the remains the provision of Economic (Basic Infrastructure, housing, agricultural and transportation, etc), Social (Education, Health, Water supply, recreation and religious, etc) and Justice (law and order) services.

The Musa Usman State Secretariate is located in the center of Maiduguri, Borno State.

2.0 Accounting Terminologies / Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Borno State Government in preparing and presenting Financial Statements.
- ii. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

v. **Cash flows** are inflows and outflows of cash. Cashflows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.

vi. **Cash receipts** are cash inflows.

vii. **Cash payments** are cash outflows.

viii. **Cash Controlled by Borno State Government:** Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.

ix. **Government Business Enterprise** means a department or agency that has all the following characteristics:

- a. Is an entity with the power to contract in its own name;
- b. Has been assigned the financial and operational authority to carry on a Business;
- c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
- d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- e. Is controlled by a public sector management or the government.

x. **Notes to the GPFS** shall include narrative descriptions or more detailed Schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

3.0 Financial Accounting and Reporting Framework

ACCOUNTING POLICIES

The financial reporting framework of Borno State Government is anchored on the following:

- ❖ International Public Sector Accounting Standards (IPSAS) Cash Basis
- ❖ The Domesticated National Chart of Accounts (NCOA)
- ❖ Cash Basis Reporting Formats (IPSAS Cash Basis Compliant General Purpose Financial Statements)
- ❖ Budget Performance Reporting Formats

4.0 General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Borno State Government, and Accounting Policies and Notes to the Financial Statements. In Borno State, the GPFS is made up of the following:

- I. **Statement 1- Cash Flow Statements:** Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
- II. **Statement 2- Statement of Assets and Liabilities:** Statement of Financial Position (also known as Balance Sheet);
- III. **Statement 3- Statement of Consolidated Revenue Fund:** Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. **Statement 4- Statement of Capital Development Fund:** Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. **Notes to the Accounts:** Additional disclosures to explain the GPFS; and Accounting Policies and Explanatory Notes.

5.0 Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS follow the provisions of other financial regulations of the State.

6.0 Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Borno State:

- ❖ Cash Basis of Accounting;
- ❖ Understandability;
- ❖ Materiality,
- ❖ Relevance;
- ❖ Going Concern Concept;
- ❖ Consistency Concept
- ❖ Prudence
- ❖ Completeness, etc.

7.0 Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

8.0 Reporting Currency

General Purpose GPFS are prepared in Nigerian Naira.

9.0 MDA for Consolidation

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Borno State Government except Government Business Enterprises (GBEs).

10.0 Comparative Information

ACCOUNTING POLICIES

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

11.0 Budget Figures

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Borno State.

12.0 Receipts

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.

These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

13.0 External Assistance

- ❖ Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
- ❖ External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

14.0 Borrowings

These shall be categorised as either Short- or Long-Term Loans, Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months).

Loans shall be disclosed separately in the Notes to the Accounts

15.0 Aid and Grants

Aid and Grants shall also be disclosed separately under Statement of Cash Receipts and Payment for the year.

16.0 Interest Received

Interest received during the financial year shall be treated as a receipt under item "Other Receipts".

17.0 Government Business Activities

- ❖ Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.
- ❖ Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

18.0 Payments

- ❖ These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- ❖ Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

19.0 Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

20.0 Loan Repayments

ACCOUNTING POLICIES

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

21.0 Interest on Loans:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

22.0 Foreign Currency Transactions:

- ❖ Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- ❖ At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

23.0 Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

24.0 Investments

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

25.0 Leases

- ❖ Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments

- ❖ Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

26.0 Cash and Its Equivalents

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

27.0 Advances

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.

AUDITOR GENERAL STATEMENT OF RESPONSIBILITY

SECRET

OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: _____
Tel: 08025251823, Maiduguri.



Ref. No. AAA/S.35/2025/VOL.I
Borno State Government,
P.M.B. 1051, Maiduguri.
Date. 24 June, 2026

Statement of Responsibility of the Auditor General

As the Auditor General of the State, it is my responsibility to conduct an Audit on the Financial Statement of the Government of Borno State pursuant with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended) and the Borno State Audit Law, 2021 (as Amended); and Express my independent opinion to that effect on the Audit conducted.

The Public Sector Auditing Standards 1997, the International Auditing Standards and the INTOSAI Auditing Standards are the Auditing Standards used in conducting the Audit. Those Laws and standards require that we stick and comply with ethical requirements to plan and perform the audit to get reasonable assurance as to whether the financial statements are free from material misstatement.

An audit in this circumstance involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. And that the audit has provided me sufficient evidence and reasonable assurances to form a basis for independent audit opinion.

The audit also includes an examination of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Accountant General, as well as the overall presentation of the General-Purpose Financial Statements in line with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

ALH. SHETTIMA BUKAR, FCPA, FCMA, DBA
AUDITOR GENERAL, BORNO STATE

SECRET

AUDITOR CERTIFICATE ON THE YEAR ENDED 31ST DECEMBER, 2024 ACCOUNTS

SECRET

OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: _____
Tel: 08025251823, Maiduguri.



Ref. No: AAA/S.36/2025/VOL.1
Borno State Government,
P.M.B. 1051, Maiduguri.
Date: 24TH JUNE, 2026

The Accountant General,
Office of the Accountant General,
Ministry of Finance,
Maiduguri.

AUDIT CERTIFICATE

ON THE YEAR ENDED 31ST DECEMBER, 2025

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), I have audited the accounts and financial statement of the Government of Borno State for the year ended 31st December, 2025.

Basis of Opinion

The audit was conducted in accordance with the Public Sector Auditing Standards, 1997, International Standards on Auditing and the International Standards of Supreme Audit Institutions (ISSAI).

During the audit of the statements, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS), which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis. I have obtained the information and explanations that to the best of my knowledge were relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidence and assurances, which formed the basis of my independent opinion.

Opinion

It is my opinion to state that, in accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements

Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes are in agreement with the books of accounts and records and show a true and fair view of the Financial position of the Government of Borno State for the year ended 31st December, 2025 and the transactions for the fiscal year ended on that date.

ALH. SHETTIMA BUKAR, *FCPA, FCNA, DBA*
AUDITOR GENERAL, BORNO STATE.

SECRET

THE ANNUAL FINANCIAL REPORT OF THE ACCOUNTANT-GENERAL BORNO STATE FOR THE YEAR ENDED 31ST DECEMBER 2025

1.0 Introduction

The Office of the Accountant-General of the State hereby present its Annual Report together with the Financial Statements of the Borno State Government of Nigeria for the year ended 31st December 2025 which is prepared and presented in line with the statutory responsibility of Office of Accountant of the State. The Report provides information on the State Government Financial performance and position for the period ended under review.

2.0 Legal Framework Guiding Financial Management and Accounts of the State Government

The Annual Report together with the Financial Statements of the State Government was prepared and presented based on the

following:

- ❖ Relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended.
- ❖ Finance (Control and Management) Act 1958 now CAP F26LFN 2004.
- ❖ The Financial Instructions.
- ❖ Relevant laws of the State and other applicable extant Rules & Regulations, as well as the
- ❖ International Public Sector Accounting Standards (IPSAS) cash basis issued by the IPSAS Board.

3.0 The Reporting Entity

The Annual Report is for the Borno State Government of Nigeria which comprises the financial activities of Ministries, Departments & Agencies (MDA) fully and partially funded by the State Government from the state budget as well as Other Public funds, Loans, Aid and Grants.

4.0 Accounting Basis

The Financial Statements have been prepared largely in line with the provisions of the IPSAS Cash Basis of Accounting.

- I.
 - i. Revenues are recognized and recorded when cash is received.
 - ii. Expenditures are recognized when cash is paid.
 - iii. Expenditure relating to third party payments and loans were disclosed in the Statement of Assets and Liabilities in the financial Statements as well as Notes and Other disclosures.
- Iv. The principal statements that make up the Financial Statements include:

- ❖ Statement 2: Statement of Assets and Liabilities
- ❖ Statement 3: Statement of Consolidated Revenue Fund (CRF) and
- ❖ Statement 4: Statement of Capital Development Fund (CDF)

5.0 2025 Approved Estimates

The year 2025 Budget titled the “Budget of Recovery and continuity” according to the Executive Governor of Borno State, Prof. Babagana Umara Zulum was aimed at fast tracking ongoing reconstruction of destroyed communities for safe and dignified resettlement of Internally Displaced Persons (IDPs), provision of livelihood and social support to citizens and funding for completion of all ongoing capital projects.

The Governor in his presentation added that the 2025 budget like the 2024 budget was to be based on the Federal Government Fiscal forecast for 2025 to 2028 Medium Term Expenditure Framework which was already domesticated for the first time in the state through the support of State House of Assembly recently.

The 2025 budget projections were based on the following assumptions:

- i. Expected Statutory Allocation Revenue of the Federal Government based on expected rise in crude oil prices and daily production rates and a Mineral ratio of 22 percent.
- ii. Expected rise of local Revenue Collection because of sustenance and continues enforcement of payment of Ground Rent, and improving revenue generation of up to 25 percent annually.
- iii. Proposed crude oil price benchmark of US \$75/barrel and a daily production of 2.06 million barrels/daily.
- iv. A projected National Inflation rate of 15.75 percent and National Real GDP growth rate of 4.6 percent and
- v. A proposed Exchange Rate of N1,400/\$.

The N615.857 billion appropriation Bill passed by the State House of Assembly was assented to by the Executive Governor of Borno State, His Excellency, Professor Babagana Umara Zulum FNSE, mni. This followed an upward revision of ₦31.1 billion from the initial

₦584.76 billion budget proposal presented to the State House of Assembly. The budget was later revised upward by ₦40.1billion to ₦656.857 as can be seen from Table 1 below

5.1 2025 Revised Revenue Budget

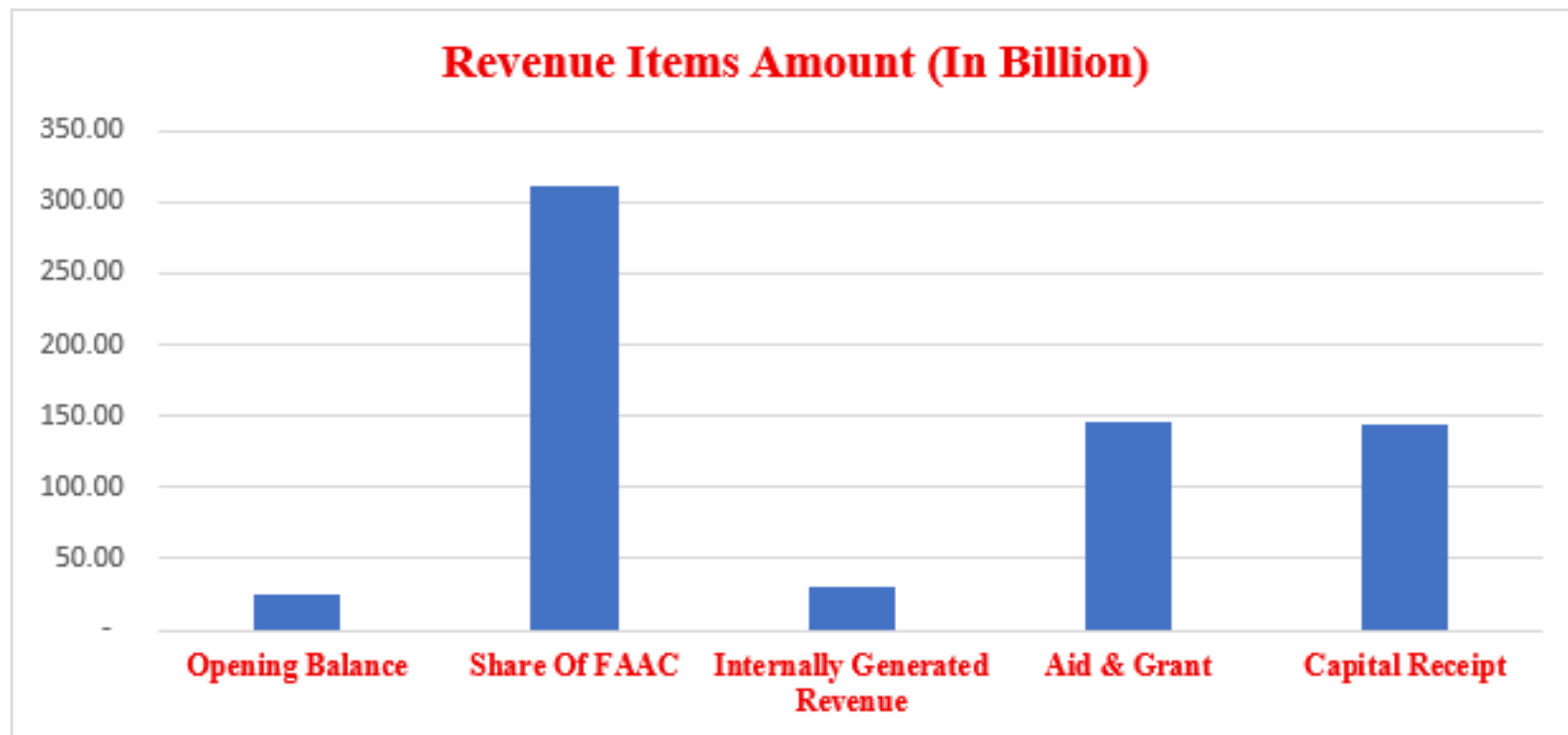
The projected revenue inflows for the year were to be derived from the various income sources and expended on the various expenditure components of the budget as appropriated. The Breakdown of the major revenue sources from which to finance the Budget is as detailed below:

Table1: Showing 2025 Revised Revenue Budget

S/No	Revenue Items	Amount (In Billion)	Percentage (%) of Total
1	Opening Balance	25.00	3.81
2	Share Of FAAC	311.7	47.49
3	Internally Generated Revenue	30.09	4.58
4	Aid & Grant	145.74	22.20
5	Capital Receipt	143.82	21.91
	Total Revised Revenue Budget	656.35	100

The 2025 Revised Revenue Budget was projected at ₦656.35 billion. Share of FAAC constituted the largest component at ₦311.70 billion, representing 47.49% of total projected revenue, followed by Aid and grant at ₦145.74 billion or 22.20%. Capital Receipt accounted for ₦143.82 billion, representing 21.91%, while Internally Generated Revenue was projected at ₦30.09 billion, representing 4.58% of the total revenue budget.

Figure 1: Showing Graphical Representation of the 2025 Revised Revenue Budget



From the above table, the State Government relies more on External Sources (Statutory Allocation and Aid & Grant/ Capital Receipt) as against IGR which constitutes 4.58% of the projected revenue inflow for the period under review. However, it is gratifying to note that the State has identified untapped revenue sources such as land registration as well as blocking revenue leakages to enhance IGR going forward.

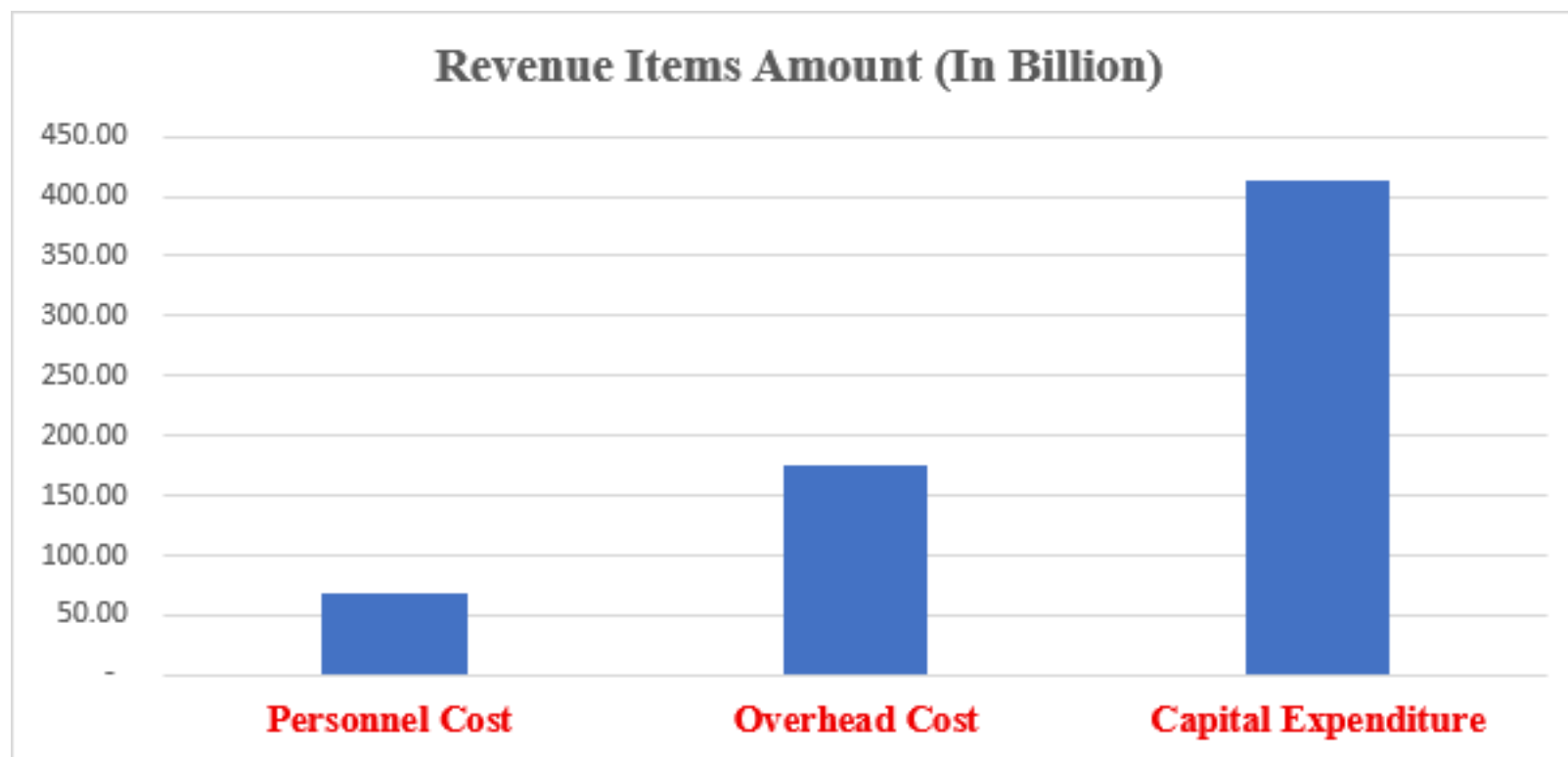
5.2 Revised 2025 Expenditure Budget

The State Government earmarked the sum of N656.85 billion as budgeted expenditure for the year 2025 as against N419.74 billion budgeted in year 2024. Summary breakdown of the Revised Budgeted Expenditure is as stated in the table below.

Table 2: Table Showing the Total 2025 Revised Expenditure Budget

S/No	Expenditure Item	Amount (In Billion)	Percentage of Total
1	Personnel Cost	68.93	10.50
2	Overhead Cost	175.00	26.66
3	Capital Expenditure	412.43	62.84
	Total	656.36	100

Figure 2 below: Shows the Graphical Breakdown of 2025 Revised Expenditure Budget



The 2025 Revised Expenditure Budget amounted to ₦656.85 billion, with Capital Expenditure taking the largest share of ₦412.43 billion, representing 62.84% of the total budget. Overhead Cost stood at ₦175.00 billion or 26.66%, while Personnel Cost accounted for ₦68.93 billion or 10.50%. The expenditure structure therefore reflects a capital-focused budget, with priority given to infrastructure, reconstruction, rehabilitation, and other development projects, while recurrent obligations were kept within a relatively moderate proportion of the total budget.

6.0 The State Revenue Performance

Based on the 2025 budget implementation, table 3 below highlights the actual revenue budget performance of the State:

Table 3: State Revenue Generation Profile.

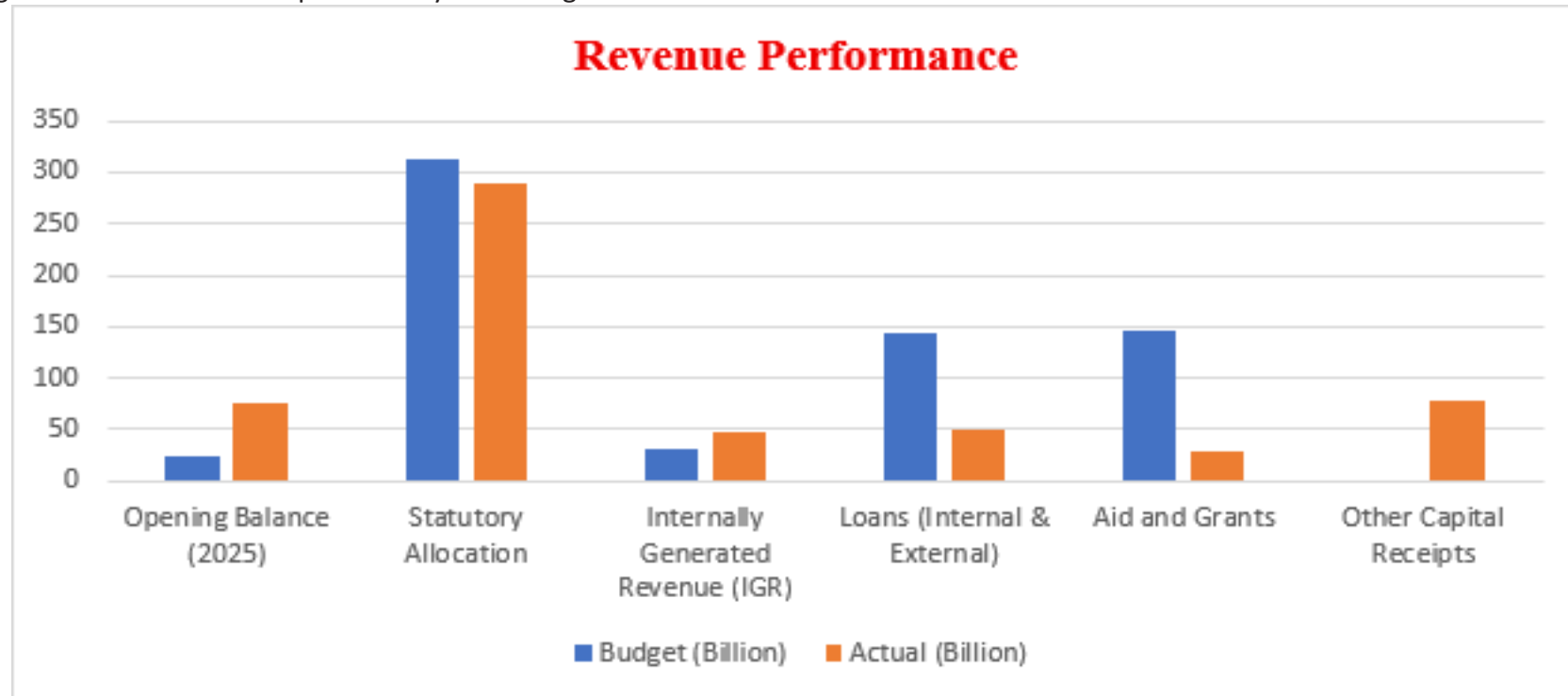
S/No.	Revenue Item	Budget (Billion)	Actual (Billion)	Variance
1	Opening Balance (2025)	25	74.71	49.71
2	Statutory Allocation	311.7	289.75	-21.95
3	Internally Generated Revenue (IGR)	30.09	47.78	17.69
4	Loans (Internal & External)	143.82	50.92	-92.9
5	Aid and Grants	145.74	28.18	-117.56
6	Other Capital Receipts	0	77.16	77.16
	Total	656.35	568.5	-87.85

The following can be observed from the table above:

- ❖ Total Statutory allocation received during the year amounted to N289.75 billion as against the total budgeted figure of N311.70 billion resulting in variance of N21.95 billion. This is attributable to effect of subsidy removal during year which made more cash available for distribution to all tiers of government.
- ❖ Internally Generated Revenue (excluding Aid and Grant – Recurrent) amounted to N47.78 billion as against N30.09 billion during the year, a negative variance of N17.69 billion.
- ❖ External Aid & Grants amounted to N28.18 billion as against N145.74 billion budgeted for during the year.
- ❖ While the State budgeted N143.82 billion, it only borrowed N50.92 billion during the year resulting to a variance of N92. billion.

The performance can be seen graphically in figure 3 below:

Figure 3 Below: Shows Graphical Analysis of Budgeted and Actual Revenue



6.1 Internally Generated Revenue (IGR) Performance

The sum of N30.09 billion was estimated by the State to be realized as IGR. The actual sum of N47.78 billion representing over 58.79% of the projected inflow from IGR. The amount realized was less than previous year by N6.83 billion.

Just like in the year 2024, the success story during the year may not be unconnected with the strengthening of control, improvement in the codifications of transactions and addition of new revenue sources. While effort is being made to sustain the gains, the full deployment of domesticated National Chart of Accounts (NCOA) in driving the entire public finance in the state would complement the efforts tremendously.

The table below shows revenue collected against budget on comparable basis according to the various revenue subheads in the year under review.

Table 4 below provides an inside to the State IGR Profile.

S/No	Revenue Line Items	2025 Actual (in Billion)	2024 Actual (in Billion)	Variance (in Billion)
1	Direct Taxes	30.04	24.80	5.24
2	Licenses	0.252	0.206	0.046
3	Fees:	10.31	3.56	6.75
4	Fines	0.08	0.24	(0.16)
5	Sales:	0.150	0.242	(0.092)
6	Earnings:	1.08	0.454	(0.626)
7	Sales/Rent on Government Buildings:		0.01	0.01
8	Sales/Rent on Lands and Others:	0.60	0.100	0.5
	Rent/Hire of Land and others	0.03		0.03
9	Investment Income	0.873	1.00	(0.127)
10	Interest Earned	0.0075	-	0.0075
11	Domestic Aid	0	0.022	(0.022)
12	Others	-	20.63	(20.63)
	Disposal of Assets	3.16		3.16
	Re-imbursement/Reversals	1.83	0.838	0.992
	Total	47.78	54.61	(6.83)

7.0 Expenditure Performance

A total sum of N 656.35 billion was earmarked as Expenditure budget for the year under review by the State government. This was made up of N243.92 billion as recurrent expenditure (representing 37.17%) and N412.43 billion (representing 62.83%) as capital expenditure.

The state spent the total sum of N528.43 billion representing 80.51% as actual expenditure.
The Table below is a summary of budget against actual performance:

Table 5: Expenditure Performance

S/No	Expenditure Line Item	Budget (in Billion)	Actual (in Billion)	Variance
1	Recurrent Expenditure	243.92	205.25	38.67
2	Capital Expenditure	412.43	323.18	89.25
	Total Expenditure	656.35	528.43	127.92

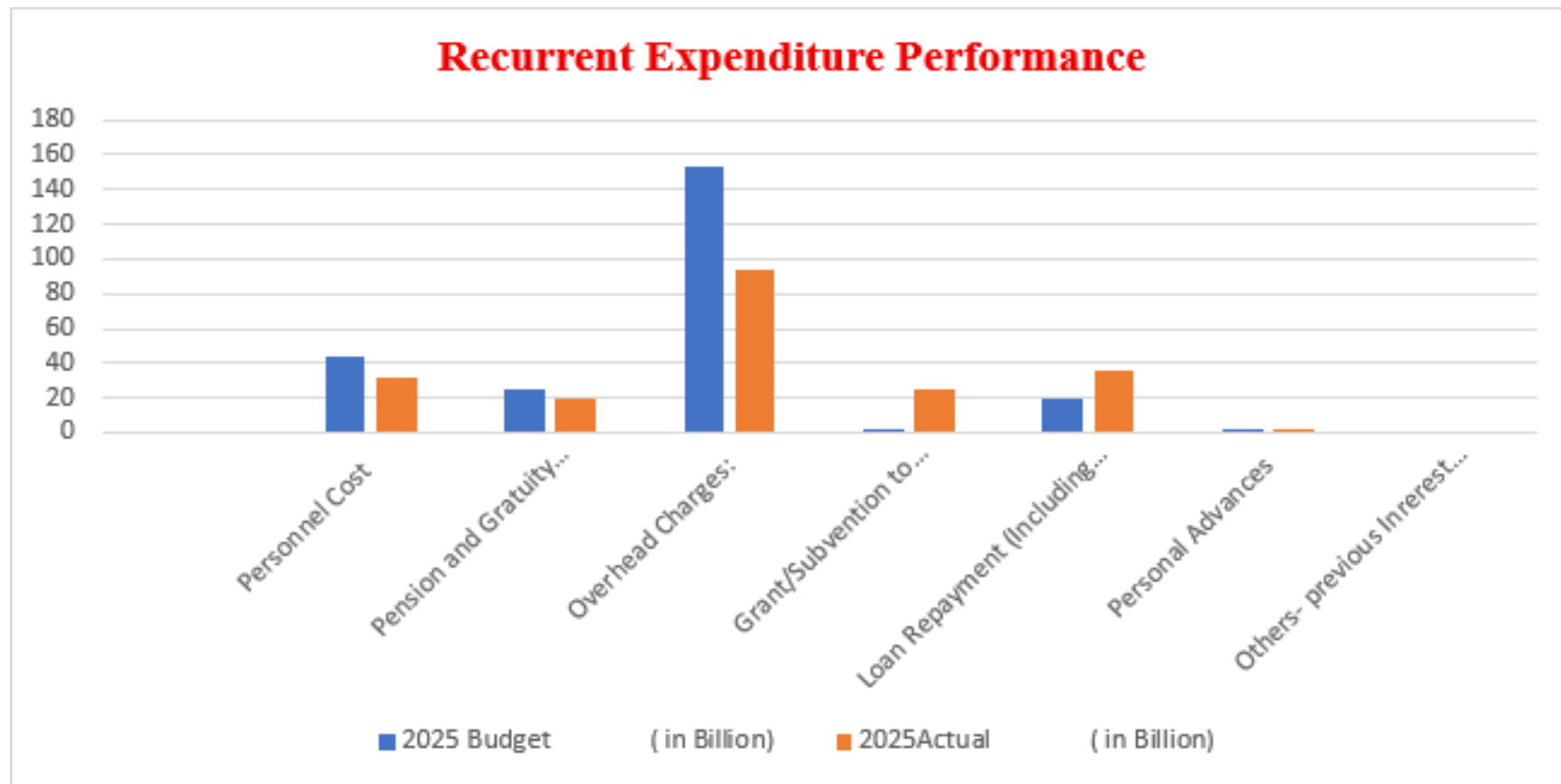
7.1 Recurrent Expenditure Performance

A total sum of N243.92 billion was budgeted for as recurrent expenditure for the year under review while actual recurrent expenditure was N205.25 billion (including refund of IGR to MDAs). On an annual increment basis, the state spent more on recurrent cost as against comparable figure of 2024.

The performance figure is as shown below: -

Table 6: Showing Recurrent Expenditure Performance

S/No	Expenditure Line Item	2025 Budget (in Billion)	2025Actual (in Billion)	Variance (in Billion)	2024Actual (in Billion)
1	Personnel Cost	43.81	31.96	11.85	23.72
2	Pension and Gratuity (Including Consolidated revenue fund Charges	25.1	19.16	5.94	18.45
3	Overhead Charges:	152.58	94.02	58.56	63.46
4	Grant/Subvention to Parastatals:	2.39	24.32	-21.93	60.31
5	Loan Repayment (Including Debt Charges)	20	35.77	-15.77	69.25
6	Personal Advances	0.013	0.0087	0.0043	1.00
7	Others- Previous Interest Charges	0	0	0	20.64
	Total Recurrent Expenditure	243.89	205.24	38.65	256.83



7.2 Capital Expenditure Performance

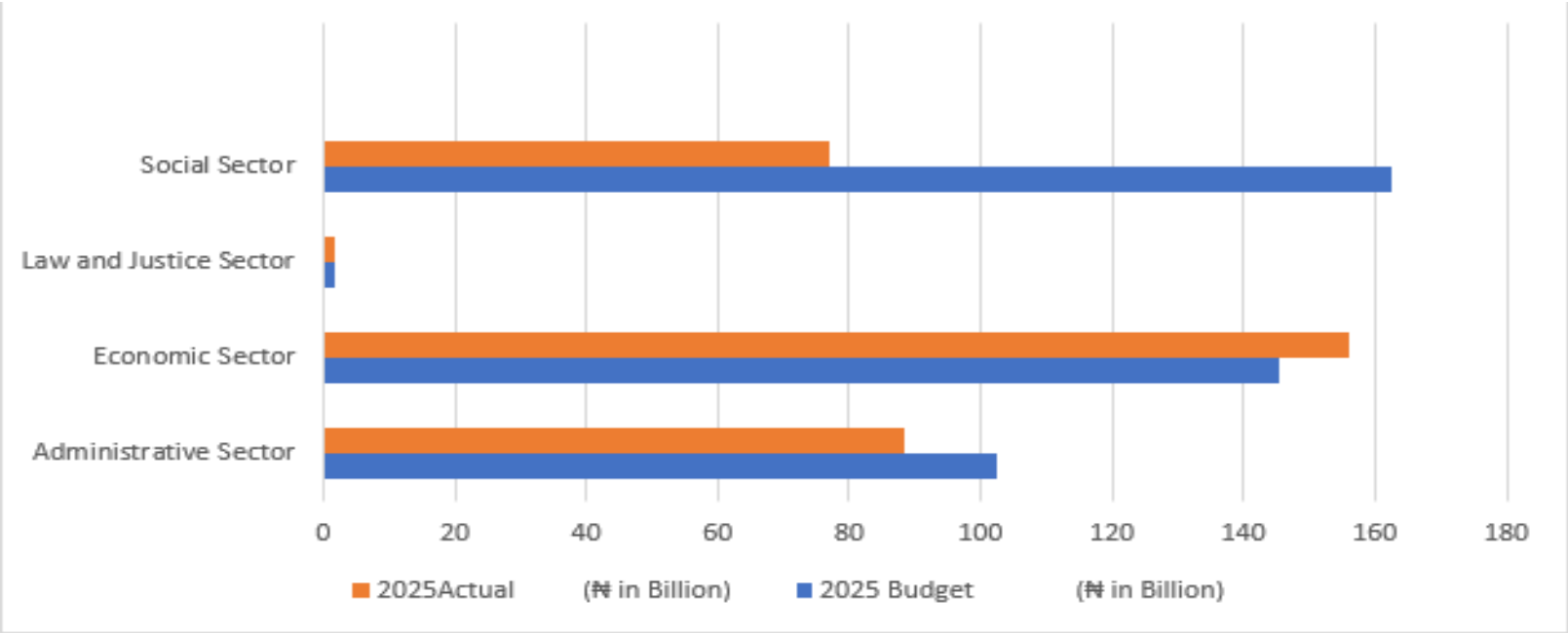
Actual total capital expenditure during the year amounted to N323.18 billion as against the budgeted figure of N412.51 billion, representing a percentage performance of 78.34%. The actual expenditure of N323.18 billion was however higher than the year 2024 figure of N181.77 billion by N 141.41 billion.

The tables below show the Capital Expenditure performance analyzed according to sectors as follows:

Table 7a: Capital Expenditure Performance by Sector

Expenditure Line Item	2025 Budget (₦ in Billion)	2025Actual (₦ in Billion)	Variance (₦ in Billion)	20224Actual (₦ in Billion)
Administrative Sector	102.54	88.29	14.25	21.08
Economic Sector	145.50	155.95	(10.45)	103.01
Law and Justice Sector	1.86	1.93	(0.07)	0.89
Social Sector	162.51	76.99	85.52	57.60
Total Capital Expenditure	412.42	323.18	89.24	181.79

Figure 5: Showing Graphical Analysis of Capital Expenditure Performance by Sectors

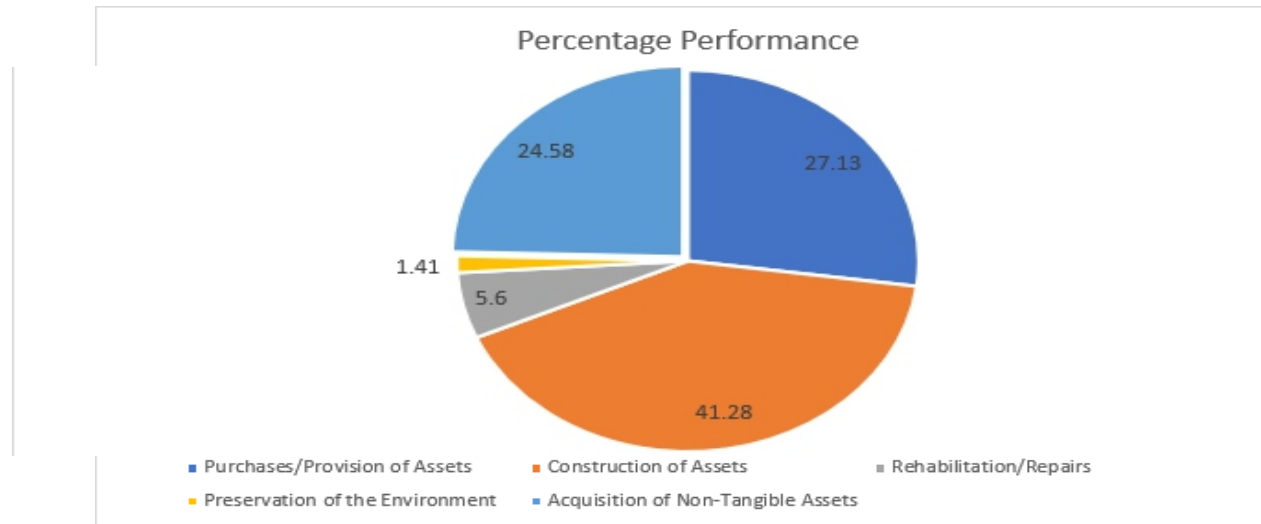


The tables below equally show the Capital Expenditure performance analyzed according to Expenditure Nature as follows;

Table 7b: Capital Expenditure by the Nature

Expenditure Line Item	2025 Actual (₦ in Billion)	Percentage Performance	2024 Actual (₦ in Billion)
Purchases/Provision of Assets	87.71	27.13	25.83
Construction of Assets	133.41	41.28	81.01
Rehabilitation/Repairs	18.11	5.60	94.40
Preservation of the Environment	4.57	1.41	0.900
Acquisition of Non-Tangible Assets	79.36	24.58	64.70
	323.18	100.00	181.84

It can be deduced from the above tabulation of capital expenditure by nature that Construction/Provision of Infrastructure Expenditure constituted over 41.28% of the total Capital Expenditure during the two years (2025 and 2024) ended. The above breakdown can also be graphically shown below:



8.0 ASSETS

Total Assets (Investment, Liquid and other Assets) of the State as at 31st December 2025 stood at ₦173.09 billion as against ₦165.503 billion in the corresponding previous period ended December 2024. This shows a favorable increase in the net worth of the state as at reporting date of N7.58 billion. Liquid Assets decreased from N74.714 billion in 2024 to N40.091 billion in 2025. The breakdown can be seen in

Table 8 below:

(₦ in Billion)

S/No	Description	2025 Actual (₦) Billion)	2024 Actual (₦) Billion)
1	Total Liquid Assets	40.091	74.714
2	Other non-liquid assets (Including Investments	133.00	90.788
	Total Assets	173.09	165.503

The Summary of Cashflow during the two years is as follows:

Expenditure Line	2025 Actual (₦ in Billi	2024 Actual (₦ in Billi	2023 Actual (₦ in Billi	2022 Actual (₦ in Billi
Brought forward Ba		74.71		51.4
Inflow :				
Share of FAAC	289.7		338.	
Internally Generated Revenue	47.7		33.9	
Other Receipts	156.2		69.9	
Total inflow		493.08		442.1
Total Funds Availab		568.3		493.6
Outflow				
Recurrent Expenditu	205.2		236.1	
Capital Expenditure	323.1		181.8	
Total Outflow		528.24		417.9
		40.019		75.7
Net Movement in o Assets/Liabilities		-		-0.87
Closing Balance		40.09		74.7

9.0 LIABILITIES

The Debt position of the State as at the end of the year under review stood at ₦136.66 billion. This figure is currently being reconciled with the Debt Management Office (DMO).

S/No	Liability Line Item	2025 Actual (in Billion)	2024 Actual (in Billion)
1	External Loans	100.37	72.88
2	Internal Loans	36.28	21.56
3	Other Liabilities	-	
		136.66	94.44

10.0 IMPLEMENTATION OF THE SABER PROGRAM AND THE ALIGNED BUSINESS ENABLING REFORMS ACTION PLAN (BERAP) IN BORNO

The Government of Borno State through the primary coordinating institution -Ministry of Finance and Economic Development has been able to achieve substantially all the program targets set for the implementing MDAs as can be seen from the Annual Financial Statements for the period under review

11.0 FUTURE PROSPECTS

The performance of the State in year 2025 no doubt shows impressive performance, especially in the area of IGR and improvement in the management of the finances of the state government. There was a significant increase in revenue generated during the year compared to the previous year courtesy of effective revenue tracking as well as tracking donor assistance similarly.

Efforts are being made to fully automate the budget preparation, budget execution, accounting and reporting processes and procedures in the state so as to enhance quality and timely reporting of Government activities. With effect from 2026 fiscal year, these efforts would facilitate the preparation and presentation of Financial Reports on quarterly basis while efforts are in top gear to migrate to Accrual Basis

Accounting in line with the commitment of the state government in keeping phase with national development agenda.

The Treasury, in view of its pivotal role in the administration of receipts and payments, would sustain the collaborative efforts in the deployment of the domesticated NCOA for budget preparation, budget execution, accounting and reporting to enhance accountability and transparency. Informed by the attention the State receives from the Federal Government, development partners, Non-Governmental Organizations, Faith Based Organizations because of the security challenges faced by the state, accountability, transparency, and openness in its public financial management is of paramount concern to His Excellency, the Executive Governor. Thus, the actualization of the government commitment in reform initiatives that would usher in automation of the Borno State PFM processes and procedures in tandem with the greater Borno Master Plan as well as in tune with the national development agenda. It is gratifying to note that His Excellency's effort had yielded results with the full funding of the automations process which, among others, led to the provision of three (3) state-of-the-art Data Centers and acquisition an IFMIS Cabsol AFMS Software to drive the PFMR of the Borno State Government.

On this note, the Treasury would collaborate with Budget Office for the deployment of the solution in budget preparations and presentation as well as budget submissions by MDA to reflect, HE's quest for greater Borno was realized as fashioned out in the Medium-Term Expenditure Framework.

Similarly, following the availability of IFMIS tool for budget preparations, budget execution, accounting and reporting seamlessly, MDA's budget performances measurement can be carried out hitch free periodically to keep faith with development targets as well as MDA monitored for revenue inflow. Furthermore, revenue generating agencies would be encouraged to beef up the state IGR to an enviable level to meet development challenges.

Finally, the State is in possession of the necessary tools to collaborate with relevant stakeholders to ensure that the socio-economic objectives of the State Government are achieved.

10.0 Appreciation

Gratitude be to the almighty God for the favourable atmosphere to discharge our duties during the year under review. Also, our appreciation and gratitude to the Executive Governor of the State, His Excellency, Professor Babagana Umara Zulum FNSE, mni and Honorable Commissioner of Finance, Budget and Economic Planning for the needed support in carrying out the assignment entrusted upon us. The

valued support and attention to the Treasury has spurred the management and staff to be on their toes.

Similar appreciation also goes to Nigerian Governors Forum, FAAC Sub-Committee on IPSAS Implementation and other key Stakeholders for the support received in one way or the other aimed at strengthening the State financial reporting system.

Those to be appreciated would not be complete without mention of the European Union (EU), which funded the automation of the Borno State PFM processes and procedure through the World Bank. While restating our unwavering gratitude to the duo, I must not forget the commitments, dedications and empathy depicted by all involved in ensuring that the Grant served the purpose for which it was intended.

In the same vein, I wish to extend my outmost appreciation and gratitude to the management and staff of the Treasury for their resilience and unwavering continued commitment in the discharge of their duties resulting in the preparation and presentation of this report timely and in the level of detail that address the information need of all and sundry.

11. Conclusion

While assuring stakeholders of the Treasury's commitments in maintaining tempo in the rendition of annual report and accounts in line with democratic tenants, I wish to also assure His Excellency that the Treasury is ever committed to compliment His Excellency's goodwill and aspirations to the good people of Borno State as the principal beneficiaries of accountability and transparency.

Thank you.



Bunu Bukar FCNA
Accountant-General of the State
Borno State



STATEMENT NO.1

BORNO STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

ANNUAL BUDGET 2025

DETAILS

NOTES

ACTUAL 2025

ACTUAL 2024

₦

₦

₦

CASH FLOW FROM OPERATING ACTIVITIES

RECEIPTS:

224,344,193,000 Statutory Allocation; FAAC

87,360,000,000 Value Added Tax Allocation

311,704,193,000 Sub-total - Statutory Allocation

21,746,322,000 Direct Taxes

1,045,628,000 Licences

4,716,030,000 Fees:

92,533,000 Fines:

345,309,000 Sales:

1,237,558,000 Earnings:

Sales/Rent on Government Land /Buildings:

328,012,000 Rent/Hire of Land and others

450,000,000 Rent/Hire of Land and others

130,350,000 Investment Income

Interest Earned

DISPOSAL OF ASSET

Re-imbursement/Reversals

DOMESTIC GRANT-

Add back Interest Charged as Principal Repayment in Previous years

30,091,742,000 Sub-total - Independent Revenue

Other Source of Capital Receipts

341,795,935,000 Total Receipts

Payments:

(43,817,566,000) Personnel Cost including Consolidated Revenue Charges

(25,107,958,000) Pension and Gratuity (Funded Benefits)

(152,588,248,000) Overhead Charges:

Consolidated Revenue Fund Charges

Service Wide Vote

1

1

2

2

2

2

2

2

2

2

2

2

2

2

2

3

26

197,573,583,239

92,180,569,439

289,754,152,678

30,042,804,012

252,337,934

10,312,553,615

8,233,935

150,551,981

1,080,898,903

60,450,900

3,533,000

873,706,919

759,853

3,162,638,772

1,838,609,242

-

-

-

47,787,079,066

337,541,231,745

(31,964,019,820)

(19,163,508,022)

(94,022,724,455)

-

-

263,825,904,500

74,424,255,105

338,250,159,605

24,804,118,557

206,426,964

3,566,425,947

24,587,674

242,306,079

454,417,809

10,701,137

100,801,167

3,703,819,004

838,468,035

22,872,695

20,639,792,480

54,614,737,548

392,864,897,153

(23,716,964,801)

(18,454,103,061)

(63,456,008,062)

(992,625,614)

-

ANNUAL BUDGET 2025	DETAILS	NOTES	ACTUAL 2025	ACTUAL 2024
N			N	N
(2,398,380,000)	Grant/Subvention to Parastatals:	8	(24,324,660,781)	(60,312,798,193)
(13,250,000)	Personal Advances	18	(870,000)	
(223,925,402,000)			(169,475,783,078)	(166,932,499,731)
117,870,533,000	Net cashflow from Operating activities		168,065,448,667	225,932,397,422
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Sector			
(102,540,644,000)	Capital expenditure: Administrative Sector		(88,298,818,378)	(21,087,137,983)
(145,506,463,000)	Capital expenditure: Economic Sector		(155,951,690,732)	(103,013,851,879)
(1,867,200,000)	Capital Expenditure: Law and Justice Sector		(1,939,193,721)	(89,722,012)
(162,514,241,000)	Capital Expenditure: Social Sector		(76,999,701,895)	(57,600,603,104)
(412,428,548,000)	Net cashflow from Investment activities		(323,189,404,727)	(181,791,314,977)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
71,851,693,000	External & Internal Grants-Others	12A	28,187,958,918	7,352,135,486
	External Grants	12B		
143,821,667,000	Proceeds from Internal & External Loans	13	50,922,554,470	
73,888,655,000	Other Capital Receipts	14	77,162,730,125	62,510,015,442
(20,004,000,000)	Loan Repayments (Including Debt Charges)	9	(35,772,393,380)	(69,254,964,421)
	Less Interest Charged as Principal Repayment in Previous years	26		(20,639,792,480)
269,558,015,000	Net Cashflows From Financing Activities:		120,500,850,134	(20,032,605,973)
	Movement in Other Cash Equivalent/Liabilities			
	Net Increase/Decrease in Investments			
	Net (Increase)/Decrease in Staff Loans and Advances		-	(877,623,272)
	Net (Increase)/Decrease in Receivables -recoveries		-	-
	Net Increase/Decrease in Housing fund		-	-
	Net Increase/Decrease in Unremitted Deductions		-	-
	Total Cashflow From Other Cash Equivalent Accounts		-	(877,623,272)
(25,000,000,000)	Net Cash For The Year		(34,623,105,926)	23,230,853,201
	Cash & its Equivalent as at 01/01		74,714,564,035	51,483,710,834
	Cash & its Equivalent as at 31/12		40,091,458,109	74,714,564,035
	<i>The Accompanying Notes Form Part of these statements</i>			

STATEMENT NO.2

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITY AS AT 31ST DECEMBER, 2025

Details	Notes	ACTUAL 2025 ₦	ACTUAL 2024 ₦
ASSETS			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16A	3,831,019,812	25,417,132,281
Cash Held by MDAs- Overhead	16B	666,865,406	1,464,368,811
Cash Held by MDAs- Capital	16C	3,770,579,951	1,350,201,520
Cash Held by MDAs- Salaries	16D	-	
Cash Held - Other MDAs	16E	31,822,994,075	46,482,861,423
TOTAL LIQUID ASSETS		40,091,459,243	74,714,564,035
Investments and Other Cash Assets:-			
State Government Investments	17A	788,197,259	393,594,670
Imprests	17B	3,225,127,686	3,225,127,686
Advances and Loans	18	870,000	980,003,457
Recoveries	19	838,717,757	838,717,757
Loan to Other Government Entities	20		-
Operating Liabilities Over Assets	21	128,152,723,805	85,351,263,910
Sub-Total -Investments and Other Cash Assets		133,005,636,507	90,788,707,480
TOTAL INVESTMENT AND OTHER CASH ASSETS		173,097,095,750	165,503,271,516
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		8,409,287,869	31,116,232,582
Capital Development Fund:		26,873,118,429	38,789,279,642
Loan Revolving Fund	22	162,257,636	162,257,636
Housing Fund	23	988,412,533	988,412,533
TOTAL PUBLIC FUNDS		36,433,076,467	71,056,182,393
OTHER LIABILITIES			
Unremitted Deductions	24		-
External Loans	25	100,374,745,472	72,883,029,886
Internal Loans	26	36,289,273,812	21,564,059,237
Other Liabilities			-
TOTAL OTHER LIABILITIES		136,664,019,284	94,447,089,123
TOTAL LIABILITIES		173,097,095,750	165,503,271,516

The Accompanying Notes form part of these statements

KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL MAIDUGURI



STATEMENT NO.3

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024	NOTES	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
₦		₦	₦	₦	₦	%
10,078,592,061		31,116,232,582	25,000,000,000	25,000,000,000		
Opening Balance:- (A)						
ADD REVENUE:						
263,825,904,500	Statutory Allocation; FAAC	197,573,583,239	224,344,193,000	224,344,193,000	-	88
74,424,255,105	Value Added Tax Allocation	92,180,569,439	87,360,000,000	87,360,000,000	-	106
338,250,159,605	Sub-total - Statutory Allocation (B)	289,754,152,678	311,704,193,000.00	311,704,193,000.00	-	93
24,804,118,557	Direct Taxes	30,042,804,012	21,746,322,000	21,746,322,000	-	138
206,426,964	Licences	252,337,934	1,045,628,000	1,045,628,000	-	24
	Mining Rents				-	
	Royalties				-	
3,566,425,947	Fees:	10,312,553,615	4,716,030,000	4,716,030,000	-	219
24,587,674	Fines:	8,233,935	92,533,000	92,533,000	-	9
242,306,079	Sales:	150,551,981	345,309,000	345,309,000	-	44
454,417,809	Earnings:	1,080,898,903	1,237,558,000	1,237,558,000	-	87
10,701,137	Sales/Rent on Government Buildings:	60,450,900	328,012,000	328,012,000	-	18
100,801,167	Sales/Rent on Lands and Others:	3,533,000	450,000,000	450,000,000	-	1
	Repayment- General:				-	
3,703,819,004	Investment Income	873,706,919	130,350,000	130,350,000	-	670
	Interest Earned	759,853	-	-	-	
	DISPOSAL OF ASSET	3,162,638,772			-	
838,468,035	Re-imbursement/Reversals	1,838,609,242			-	
22,872,695	Domestic Aid & Grant	-			-	
	Revenue Board & Parastatals				-	
20,639,792,480					-	
	Add back Interest Charged as Principal Repayment in Previous years				-	
54,614,737,548	Sub-total - Independent Revenue (C)	47,787,079,066	30,091,742,000.00	30,091,742,000.00	-	159

ACTUAL 2024		NOTES	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
₦			₦	₦	₦	₦	%
	Other Sources						
	Receipts from other Government Fund						
	Deposit Receipts						
	Sub-Total Other Sources (D)						
392,864,897,153	TOTAL REVENUE: (E) =(B)+(C)+(D)		337,541,231,745	341,795,935,000	341,795,935,000	-	99
402,943,489,214	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		368,657,464,327	366,795,935,000	366,795,935,000	-	101
	LESS EXPENDITURE						
23,716,964,801	Personnel Cost including Consolidated Revenue Charges	4A	31,964,019,820	43,817,566,000	43,758,174,000.00	59,392,000.00	73
18,454,103,061	Pension and Gratuity	5	19,163,508,022	25,107,958,000.00	24,107,350,000.00	1,000,608,000.00	76
63,456,008,062	Overhead Charges	6	94,022,724,455	152,588,248,000.00	150,897,550,000.00	1,690,698,000.00	62
992,625,614	Consolidated Revenue Fund Charges	7A				-	#DIV/0!
	Service Wide Vote	7B				-	
60,312,798,193	Grant/Subvention to Parastatals:	8	24,324,660,781	2,398,380,000.00	3,398,380,000.00	(1,000,000,000.00)	1014
	Personal Advances	18	870,000	13,250,000.00	13,250,000.00	-	7
20,639,792,480		26					
	Add back Interest Charged as Principal Repayment in Previous years						
187,572,292,211	Sub-Total Expenditure		169,475,783,078	223,925,402,000.00	222,174,704,000.00	1,750,698,000.00	76
	Other Recurrent Payment/Expenditure						
69,254,964,421	Loan Repayments (Icludind Debt Charges)	9	35,772,393,380	20,004,000,000.00	20,004,000,000.00	-	179
256,827,256,632	TOTAL EXPENDITURE:		205,248,176,457	243,929,402,000.00	242,178,704,000.00	1,750,698,000.00	254.51
146,116,232,582	OPERATING BALANCE:		163,409,287,869	122,866,533,000	124,617,231,000	(1,750,698,000)	254.51
	APPROPRIATONS/TRANSFERS:						
(115,000,000,000)	Transfer to Capital Development Fund:	11	(155,000,000,000)				
31,116,232,582	Closing Balance:		8,409,287,869				
	The Accompanying Notes form part of these statements						

STATEMENT NO.4

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024	Notes	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
₦		₦	₦	₦	₦	%
35,718,443,691	Opening Balance:(A)	38,789,279,642				
ADD REVENUE						
115,000,000,000	Transfer From Consolidated Revenue Fund:	155,000,000,000				
7,352,135,486	External & Internal Grants	28,187,958,918	71,851,693,000	31,351,693,000	40,500,000,000.00	39
	External Loans States				-	
	Internal Loans	50,922,554,470	143,821,667,000	143,821,667,000	-	35
62,510,015,442	Other Capital Receipts	77,162,730,125	73,888,655,000	73,888,655,000	-	104
184,862,150,929	SUB-TOTAL	311,273,243,513	289,562,015,000	249,062,015,000	40,500,000,000.00	107
					-	
220,580,594,619	TOTAL REVENUE AVAILABLE:	350,062,523,156	289,562,015,000	249,062,015,000	40,500,000,000.00	121
21,087,137,983	Capital Expenditure:Administrative Sector	88,298,818,378	102,540,644,000	46,008,621,000	56,532,023,000.00	86
103,013,851,879	Capital Expenditure: Economic Sector	155,951,690,732	145,506,463,000	150,660,995,000	(5,154,532,000.00)	107
89,722,012	Capital Expenditure: Law and Justice Sector	1,939,193,721	1,867,200,000	1,867,200,000	-	104
57,600,603,104	Capital Expenditure: Social Sector	76,999,701,895	162,514,241,000	175,142,430,000	(12,628,189,000.00)	47
181,791,314,977	TOTAL CAPITAL EXPENDITURE:	323,189,404,727	412,428,548,000	373,679,246,000	38,749,302,000.00	78
38,789,279,642	CLOSING BALANCE:	26,873,118,429				

NOTE FAAC 1A

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	DETAILS				
		Ref Note	Amount	Amount	Remarks
	Share of Statutory Allocation from FAAC	SUPPL NOTES 1A			
	Net Share of Statutory Allocations	A	89,867,912,379		
	Add: Deductions at Source	B	6,490,475,252	96,358,387,631	
	Share of Statutory Allocation -others Gross	C		101,215,195,608.14	
	Total (GROSS) FAAC Allocation to State			197,573,583,239.47	
	Value Added Tax				
	Value Added Tax	SUPPL NOTES 1B		92,180,569,438.79	
	Share of Value Added Tax (VAT)			92,180,569,438.79	

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025
NOTES DETAILS

2a	TAXES BY NATURE	Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	INTERNALLY GENERATED REVENUE (Independent Revenue)					
	12010100 Direct Taxes					
	22000800100 BOARD OF INTERNAL REVENUE SERVICE (BIRS)		30,042,804,012	21,746,322,000	8,296,482,012	24,804,118,557
	Total Direct Taxes		30,042,804,011.99	21,746,322,000.00	8,296,482,011.99	24,804,118,556.98
	120201 LICENCES - GENERAL	Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	ADMIN CODE DESCRIPTION					
	012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY				-	
	012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)				-	
	021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				-	436,639
	026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		8,181,823.17		(8,181,823.17)	2,039,162
	022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		134,364,558.00	128,059,000.00	(6,305,558.00)	129,983,374
	022900100100 MINISTRY OF TRANSPORT AND ENERGY			15,000,000.00	15,000,000.00	
	022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		103,038,552.48	892,315,000.00	789,276,447.52	65,860,489
	052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES		6,753,000.00	10,240,000.00	3,487,000.00	8,107,300
	053500100100 MINISTRY OF ENVIRONMENT			14,000.00	14,000.00	
	051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				-	
	051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD				-	
	053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)				-	
	LICENCES - GENERAL Total		252,337,933.65	1,045,628,000.00	793,290,066.35	206,426,964
	120204 FEES - GENERAL	Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	ADMIN CODE DESCRIPTION					
	011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		301,874,150.00	80,000,000.00	(221,874,150.00)	82,206,573
	016110100100 BORNO STATE SECURITY TRUST FUND (STF)		4,792,884,956.50		(4,792,884,956.50)	275,745,842

120204 FEES - GENERAL		Ref. Note	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION	SUPPL	₦	₦		₦
		NOTES 1C				
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		2,575,000.00	6,000,000.00	3,425,000.00	1,300,200
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL		20,000.00		(20,000.00)	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL				-	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION			1,200,000.00	1,200,000.00	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		1,684,447.30	2,883,000.00	1,198,552.70	3,238,956
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		10,801,954.50		(10,801,954.50)	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		14,292,925.50	20,500,000.00	6,207,074.50	14,133,697
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				-	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY				-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		150,000.00	500,000.00	350,000.00	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		243,547,511.80	116,813,000.00	(126,734,511.80)	241,532,938
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		19,452,700.00	20,000,000.00	547,300.00	8,400,100
022900100100	MINISTRY OF TRANSPORT AND ENERGY			10,000,000.00	10,000,000.00	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		49,582,406.09	25,061,000.00	(24,521,406.09)	21,185,982
023400100100	MINISTRY OF WORKS AND HOUSING			26,163,000.00	26,163,000.00	
025200100100	MINISTRY OF WATER RESOURCES		153,039,208.25	130,000,000.00	(23,039,208.25)	85,420,171
023400700100	BORNO STATE HOUSING CORPORATION		12,615,000.00	2,300,000.00	(10,315,000.00)	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		77,436,671.87	70,000,000.00	(7,436,671.87)	67,074,849
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		2,060,561,410.22	1,223,200,000.00	(837,361,410.22)	611,012,000
032600100100	MINISTRY OF JUSTICE		180,637,173.41	300,000,000.00	119,362,826.59	81,038,292
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		33,036,575.00	24,790,000.00	(8,246,575.00)	14,756,773
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		1,768,707.50	5,071,000.00	3,302,292.50	307,375
031805100100	BORNO STATE HIGH COURT OF JUSTICE		149,123,003.78	51,250,000.00	(97,873,003.78)	8,895,502
031805400100	BORNO STATE AREA COURT				-	
031805300100	BORNO STATE SHARIA COURT OF APPEAL		4,966,580.50	300,000.00	(4,666,580.50)	207,160
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		310,000.00	1,550,000.00	1,240,000.00	135,000
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		34,425,123.00	8,000,000.00	(26,425,123.00)	

120204 FEES - GENERAL		Ref. Note	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION	SUPPL	₦	₦		₦
		NOTES 1C				
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,925,000.00	2,500,000.00	575,000.00	202,743
051700800100	BORNO STATE LIBRARY BOARD			20,000.00	20,000.00	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		1,860,642.50	6,000,000.00	4,139,357.50	1,234,568
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		640,490,961.25	350,000,000.00	(290,490,961.25)	240,293,328
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION				-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		71,554,535.50	72,665,000.00	1,110,464.50	69,994,540
	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF					
051705500100	EDUCATION SCIENCE AND TECHNOLOGY BAMA		4,616,150.00	5,000,000.00	383,850.00	5,455,448
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		610,503,692.50	545,762,000.00	(64,741,692.50)	335,693,876
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		458,144,695.58		(458,144,695.58)	1,109,796,679
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY			1,205,980,000.00	1,205,980,000.00	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)			200,000,000.00	200,000,000.00	33,826,637
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		161,894,147.50	120,000,000.00	(41,894,147.50)	143,905,584
053500100100	MINISTRY OF ENVIRONMENT		27,050,148.00	10,362,000.00	(16,688,148.00)	4,211,279
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			-	-	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		69,196,994.50	38,000,000.00	(31,196,994.50)	78,713,976
022205400100	BORNO MONDAY MARKET COMPANY LIMITED			725,000.00	725,000.00	
022205400200	BORNO KANO MOTOR PARK AND MARKET			31,235,000.00	31,235,000.00	2,634,570
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				-	17,419,575
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		9,673,500.00	1,850,000.00	(7,823,500.00)	6,451,737
	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND					
051705900100	ADMINISTRATIVE STUDIES KONDUGA				-	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY				-	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)				-	
	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF					
051705500100	EDUCATION SCIENCE AND TECHNOLOGY BAMA				-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY				-	
	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE					
016100700100	DEVELOPMENT AND HUMANITARIAN RESPONSE		105,309,592.53		(105,309,592.53)	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		3,902,950.00		(3,902,950.00)	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		1,645,100.00		(1,645,100.00)	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL			350000	350,000.00	
	FEES - GENERAL Total		10,312,553,615.08	4,716,030,000.00	-5,596,523,615.08	3,566,425,947

12020500 FINES - GENERAL		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	-		79033000	79,033,000.00	17,231,700
031805100100	BORNO STATE HIGH COURT OF JUSTICE		1,940,354.00	12000000	10,059,646.00	6,904,944
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)				-	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)				-	
031805300100	BORNO STATE SHARIA COURT OF APPEAL				-	1,030
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION				-	
031805400100	BORNO STATE AREA COURT		1,373,413.40	1500000	126,586.60	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		4,920,168.00		(4,920,168.00)	450,000
TOTAL FINES			8,233,935.40	92,533,000.00	84,299,064.60	24,587,674
120206 SALES - GENERAL		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY			1,000,000	1,000,000.00	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		456,187.50	259,000	(197,187.50)	190,960
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		398,761.25	500,000	101,238.75	358,405
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)				-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT				-	
023800100100	MINISTRY OF BUDGET AND PLANNING		300,000.00	2,500,000	2,200,000.00	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			35,788,000	35,788,000.00	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED			42,500,000	42,500,000.00	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)			3,720,000	3,720,000.00	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION				-	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		7,775,750.00	100,182,000	92,406,250.00	1,425,000
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION			50,000	50,000.00	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM				-	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA			2,500,000	2,500,000.00	892,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD				-	

120206 SALES - GENERAL**ADMIN CODE DESCRIPTION**

051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA
051705700100	BORNO STATE SCHOLARSHIPS BOARD
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY
053500100100	MINISTRY OF ENVIRONMENT
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)

SALES - GENERAL Total**12020700 EARNINGS -GENERAL****ADMIN CODE DESCRIPTION**

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM
022205400100	BORNO MONDAY MARKET COMPANY LIMITED
022205400200	BORNO KANO MOTOR PARK AND MARKET
022900100100	MINISTRY OF TRANSPORT AND ENERGY
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)

Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	34,018,220.00	5,500,000	(28,518,220.00)	15,898,156
	7,020,807.50	8,448,000	1,427,192.50	3,613,913
			-	27,500
	7,785,180.10	20,000,000	12,214,819.90	6,806,555
	12,804,027.50	12,000,000	(804,027.50)	15,803,398
	15,307,564.00	10,000,000	(5,307,564.00)	21,851,400
		6,251,000	6,251,000.00	
			-	
	434,420.00	2,170,000	1,735,580.00	
	5,570,440.00	2,825,000	(2,745,440.00)	614,500
	2,551,257.50	4,500,000	1,948,742.50	2,185,406
	4,479,365.35	24,616,000	20,136,634.65	172,511,485
	51,650,000.00	50,000,000	(1,650,000.00)	
			-	127,400
		10,000,000	10,000,000.00	
	150,551,981	345,309,000	194,757,019	242,306,079
Ref. Note SUPPLY NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
		3,000,000.00	3,000,000.00	
	151,550,750.00	11,025,000.00	(140,525,750.00)	1,939,497
			-	
			-	25,000,000
	7,979,789.03	36,970,000.00	28,990,210.97	2,454,746
			-	
	496,912,065.03	684,965,000.00	188,052,934.97	424,829,309
		281,891,000.00	281,891,000.00	
			-	
			-	

ADMIN CODE DESCRIPTION	Ref. Note SUPPLY NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
022201800100 BORNO INVESTMENT COMPANY LTD			51,183,000.00	51,183,000.00	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY			100,000.00	100,000.00	
022205200100 BORNO STATE HOTELS			136,974,000.00	136,974,000.00	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED			1,850,000.00	1,850,000.00	
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA			9,700,000.00	9,700,000.00	194,258
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)				-	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE			3,350,000.00	3,350,000.00	
023400100100 MINISTRY OF WORKS AND HOUSING			16,550,000.00	16,550,000.00	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		424,456,298.60		(424,456,298.60)	
EARNINGS -GENERAL Total		1,080,898,903	1,237,558,000.00	156,659,097.34	454,417,809
12020800 RENT ON GOVERNMENT BUILDINGS - GENERAL					
ADMIN CODE DESCRIPTION	Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
022205200100 BORNO STATE HOTELS			8,426,000.00	8,426,000.00	
023400700100 BORNO STATE HOUSING CORPORATION		40,400,900.00	22,000,000.00	(18,400,900.00)	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			1,255,000.00	1,255,000.00	70,000
051700800100 BORNO STATE LIBRARY BOARD			30,000.00	30,000.00	
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			2,400,000.00	2,400,000.00	
022201800100 BORNO INVESTMENT COMPANY LTD			133,856,000.00	133,856,000.00	
022205400200 BORNO KANO MOTOR PARK AND MARKET			28,500,000.00	28,500,000.00	281,137
022205400100 BORNO MONDAY MARKET COMPANY LIMITED		18,050,000.00	113,000,000.00	94,950,000.00	10,350,000
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION			18,500,000.00	18,500,000.00	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE			45,000.00	45,000.00	
016102100200 ABUJA LIAISON OFFICE		2,000,000.00		(2,000,000.00)	
TOTAL		60,450,900.00	328,012,000.00	269,561,100.00	10,701,137
12020900 RENT ON LAND & OTHERS - GENERAL					
ADMIN CODE DESCRIPTION	Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		3,533,000.00	450,000,000.00	446,467,000.00	100,801,167
TOTAL		3,533,000.00	450,000,000.00	446,467,000.00	100,801,167

12021100 INVESTMENT INCOME		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
022201800100	BORNO INVESTMENT COMPANY LTD		873,706,919.46	130,350,000.00	(743,356,919.46)	3,703,819,004
	TOTAL		873,706,919.46	130,350,000.00	(743,356,919.46)	3,703,819,004
12021200 INTEREST EARNED		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		759,399.50	0	(759,399.50)	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		453.65	0	(453.65)	
	TOTAL		759,853.15	-	(759,853.15)	
140501 GAIN ON DISPOSAL OF ASSET - PPE		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL		3,162,638,771.98	0	(3,162,638,771.98)	
	TOTAL		3,162,638,771.98	0	0	
RE- IMBURSEMENTS/REVERSARS		Ref. Note SUPPL NOTES 1C	Actual 2025	Budget 2025	Variance	Actual 2024
ADMIN CODE	DESCRIPTION		₦	₦		₦
	REVERSALS					
12021005	REFUNDS		1,457,583,806.81		(1,457,583,806.81)	800,844,342
14070102	UNSPECIFIED REVENUE		381,025,435.55		(381,025,435.55)	37,623,693
	TOTAL		1,838,609,242.36	-	(1,838,609,242.36)	838,468,035

2k	12021005 REFUNDS		Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	ADMIN CODE	DESCRIPTION					
	016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		4,500,000.00		(4,500,000.00)	
	021511000100	BORNO STATE FERTILIZER COMPANY		1,180.49		(1,180.49)	
	023400100100	MINISTRY OF WORKS AND HOUSING		154,604,850.82		(154,604,850.82)	
	026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		989,953.30		(989,953.30)	
	011100100100	GOVERNMENT HOUSE		11,219,000.00		(11,219,000.00)	
	011100100200	DEPUTY GOVERNOR'S OFFICE		164,671,955.46		(164,671,955.46)	
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		180,375.00		(180,375.00)	
	016103500100	BORNO STATE PENSIONS DEPARTMENT		4,206,546.66		(4,206,546.66)	
	016110100100	BORNO STATE SECURITY TRUST FUND (STF)		18,740,418.67		(18,740,418.67)	
	011200300100	BORNO STATE HOUSE ASSEMBLY		41,053.75		(41,053.75)	
	012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		300,000.00		(300,000.00)	
	012500100100	BORNO STATE HEAD OF SERVICE (HOS)		20,026.88		(20,026.88)	
	014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		220,000.00		(220,000.00)	
	014000300100	BORNO STATE AUDIT SERVICE COMMISSION		20,000,000.00		(20,000,000.00)	
	016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		9,890,867.37		(9,890,867.37)	
	021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		1,231,500.00		(1,231,500.00)	
	051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		652,400.00		(652,400.00)	
	022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		4,900,000.00		(4,900,000.00)	
	022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		465,506,316.23		(465,506,316.23)	
	022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		3,791,800.00		(3,791,800.00)	
	022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		48,563,519.78		(48,563,519.78)	
	022900100100	MINISTRY OF TRANSPORT AND ENERGY		3,000.00		(3,000.00)	
	023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		85,215,000.00		(85,215,000.00)	
	025200100100	MINISTRY OF WATER RESOURCES		445,215.00		(445,215.00)	
	025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		21,836,063.45		(21,836,063.45)	
	016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		480,000.00		(480,000.00)	
	016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		540,000.00		(540,000.00)	
	051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		310,000.00		(310,000.00)	
	031805100100	BORNO STATE HIGH COURT OF JUSTICE		40,770,667.66		(40,770,667.66)	
	053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		4,150,000.00		(4,150,000.00)	
	051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		155,745,620.88		(155,745,620.88)	
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		5,222,510.00		(5,222,510.00)	
	051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		13,739,000.00		(13,739,000.00)	
	051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		11,000.00		(11,000.00)	
	051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		1,467,866.67		(1,467,866.67)	
	051705700100	BORNO STATE SCHOLARSHIPS BOARD		31,754,673.64		(31,754,673.64)	

12021005 REFUNDS		Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
ADMIN CODE	DESCRIPTION					
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES					
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY					
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)					
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY					
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)					
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB					
056400100100	MINISTRY OF RELIGIOUS AFFAIRS					
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)					
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)					
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME					
TOTAL REFUND			1,457,583,806.81			
14070102 UNSPECIFIED REVENUE		Ref. Note SUPPL NOTES 1C	Actual 2025 ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
ADMIN CODE	DESCRIPTION					
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT					
011200300100	BORNO STATE HOUSE ASSEMBLY					
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)					
022900000000	MINISTRY OF TRANSPORT AND ENERGY					
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION					
	MINISTRY OF RECONSTRUCTION, REHABILITATION AND					
025600100100	RESETTLEMENT (MRRR)					
031805100100	BORNO STATE HIGH COURT OF JUSTICE					
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)					
053505600100	BORNO STATE AFORESTATION PROJECT					
TOTAL UNSPECIFIED REVENUE			381,025,435.55			



NOTE 3 - AIDS AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	DETAILS						
3	AID AND GRANTS	Ref. Note	Actual 2025 ₦	Total Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Actual 2024 ₦
3	AID AND GRANTS- RECURRENT						
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY-						
	ALIKO DANGOTE FOUNDATION						
	TETFUND- BORNO STATE UNIVERSITY						
	BORNO STATE CONTRIBUTORY HEALTH CARE						
	MANAGEMENT AGENCY						22,872,695
	TOTAL AID AND GRANT		-				22,872,695

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

4A	Total Personnel Costs (Including Salaries directly charged to CRF in Note 4 & 5 Below):	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual	Budget 2025	Variance	Actual 2024
				PHC	Others				
	ADMIN CODE ADMINISTRATIVE SECTOR	SUPPL NOTES 1D	₦	₦	₦	₦	₦	%	₦
	011100100100 GOVERNMENT HOUSE				484,911,880.25	484,911,880.25	920,633,000.00	435,721,119.75	197,583,472
	011100100200 DEPUTY GOVERNOR'S OFFICE				-	-	-	-	20,809,183
	016100100100 OFFICE OF SECRETARY TO THE STATE GOVT.				1,421,776,089.44	1,421,776,089.44	2,600,000,000.00	1,178,223,910.56	164,378,041.17
	016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)				9,280,000.00	9,280,000.00	12,000,000.00	2,720,000.00	25,024,000
	016102100200 ABUJA LIAISON OFFICE				74,350,000.00	74,350,000.00	84,000,000.00	9,650,000.00	
	011103500100 BORNO STATE PENSIONS DEPARTMENT				6,505,000.00	6,505,000.00	5,600,000.00	(905,000.00)	4,080,000
	016103700100 BORNO STATE PILGRIMS WELFARE BOARD				-	-	155,869,000.00	155,869,000.00	
	016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)				-	-	960,000.00	960,000.00	
	016103500100 BORNO STATE PENSIONS DEPARTMENT				-	-	-	-	
	016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES				7,413,639.34	7,413,639.34	12,000,000.00	4,586,360.66	5,168,142
	011200300100 BORNO STATE HOUSE ASSEMBLY				239,338,020.45	239,338,020.45	335,678,000.00	96,339,979.55	69,311,799
	012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY				314,510,217.07	314,510,217.07	533,000,000.00	218,489,782.93	255,643,134
	012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)				443,454,077.74	443,454,077.74	459,000,000.00	15,545,922.26	345,156,462
	012500100100 HEAD OF SERVICE				488,475,063.76	488,475,063.76	1,147,235,000.00	658,759,936.24	286,235,409
	014000100100 OFFICE OF THE STATE AUDITOR GENERAL				181,274,782.72	181,274,782.72	134,000,000.00	(47,274,782.72)	152,561,826
	014000200100 OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL				111,338,848.00	111,338,848.00	105,000,000.00	(6,338,848.00)	40,275,067
	014700100100 CIVIL SERVICE COMMISSION				35,127,398.12	35,127,398.12	72,000,000.00	36,872,601.88	29,007,385
	012500500100 ESTABLISHMENT DEPARTMENT				-	-	-	-	
	014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION				5,719,220.24	5,719,220.24	22,708,000.00	16,988,779.76	5,390,918
	011102100200 LIASON OFFICE, ABUJA/KADUNA				-	-	-	-	
	014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION				90,966,500.00	90,966,500.00	80,000,000.00	(10,966,500.00)	3,058,000
	014000300100 BORNO STATE AUDIT SERVICE COMMISSION				1,860,000.00	1,860,000.00	2,000,000.00	140,000.00	
	014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD				33,705,730.00	33,705,730.00	29,000,000.00	(4,705,730.00)	3,200,000
	011103700100 PILGRIMS WELFARE BOARD				27,082,202.53	27,082,202.53	-	(27,082,202.53)	26,610,000
	016110100100 BORNO STATE SECURITY TRUST FUND (STF)				29,820,000.00	29,820,000.00	40,000,000.00	10,180,000.00	
	011100800100 STATE EMERGENCY MANAGEMENT AGENCY (SEMA)				53,166,459.89	53,166,459.89	68,000,000.00	14,833,540.11	32,502,497
	012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				168,426,087.92	168,426,087.92	134,077,000.00	(34,349,087.92)	151,087,727
	011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)				3,290,000.00	3,290,000.00	25,000,000.00	21,710,000.00	10,840,000
	011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				360,000.00	360,000.00	42,720,000.00	42,360,000.00	
	016101000100 CAREER GUIDANCE AND COUNCELLING COMMISSION				39,710,500.00	39,710,500.00	50,000,000.00	10,289,500.00	34,892,500

016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS
016100600100 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD
016100700100 AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE
TOTAL

				7,510,000.00	7,510,000.00	15,000,000.00	7,490,000.00	
				174,174,128.19	174,174,128.19	229,500,000.00	55,325,871.81	356,006,737
				11,235,000.00	11,235,000.00	30,000,000.00	18,765,000.00	52,949,197
				16,939,800.00	16,939,800.00	17,000,000.00	60,200.00	12,312,140
				4,481,720,645.66	4,481,720,645.66	7,361,980,000	2,880,259,354	2,284,083,634

ECONOMIC SECTOR

021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
021511000100 BORNO STATE FERTILIZER BLENDING PLANT
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME
021600100100 MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT
022000100100 MINISTRY OF FINANCE-HQTRS
022000300100 BUDGET AND PLANNING
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM
022205400200 KANO MOTOR PARK AND MARKET
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)
022205900100 BORNO WIRE AND NAIL COMPANY
022206000100 NEITAL NIGERIA LIMITED
022206100100 BORNO SUPPLY COMPANY (BOSCO)
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION
023100300100 RURAL ELECTRIFICATION BOARD
023400100100 MINISTRY OF WORKS AND HOUSING
023400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)
025200100100 MINISTRY OF WATER RESOURCES
025300100100 MINISTRY OF TRANSPORT AND ENERGY
025500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT
026000100100 MINISTRY OF LANDS & SURVEY
022000300100 MONDAY MARKET COMPANY LIMITED
022000700100 OFFICE OF ACCOUNTANT GENERAL
022205600100 MAIDIGURI INTERNATIONAL HOTEL
022205400200 MAIDIGURI KANO MOTOR PARK AND MARKET
022205700100 RURAL ELECTRIFICATION BOARD

Ref. Note SUPPL NOTES	BED	PHC	2025 ACTUAL	Others	Total 2025 Actual ₦	Budget 2025 ₦	Variance %	Actual 2024 ₦
				267,201,050.36	267,201,050.36	265,000,000.00	(2,201,050.36)	307,383,061
				-	-	-	-	
				34,731,545.18	34,731,545.18	53,250,000.00	18,518,454.82	3,329,517
				-	-	-	-	307,074,057
				312,571,355.22	312,571,355.22	1,267,422,000.00	954,850,644.78	251,323,840
				1,067,170.00	1,067,170.00	-	(1,067,170.00)	
				28,927,995.08	28,927,995.08	63,679,000.00	34,751,004.92	34,395,294
				2,210,000.00	2,210,000.00	1,800,000.00	(410,000.00)	610,000
				-	-	-	-	
				10,038,100.96	10,038,100.96	7,429,000.00	(2,609,100.96)	6,889,538
				30,490,385.38	30,490,385.38	22,541,000.00	(7,949,385.38)	23,327,703
				16,284,659.00	16,284,659.00	22,880,000.00	6,595,341.00	11,210,295
				-	-	-	-	
				-	-	-	-	74,296,907
				425,953,759.19	425,953,759.19	400,275,000.00	(25,678,759.19)	389,139,135
				139,322,732.10	139,322,732.10	125,500,000.00	(13,822,732.10)	96,356,766
				683,807,484.78	683,807,484.78	465,686,000.00	(218,121,484.78)	525,180,729
				44,027,876.88	44,027,876.88	50,000,000.00	5,972,123.12	6,578,224
				61,760,530.98	61,760,530.98	47,737,000.00	(14,023,530.98)	39,537,537
				-	-	-	-	
				138,347,838.12	138,347,838.12	162,885,000.00	24,537,161.88	77,784,837
				-	-	2,000,000,000.00	2,000,000,000.00	
				-	-	-	-	
				-	-	-	-	
				89,784,527.07	89,784,527.07	69,678,000.00	(20,106,527.07)	

ECONOMIC SECTOR		Ref. Note	BED	PHC	2025 ACTUAL	Others	Total 2025 Actual	Budget 2025	Variance	Actual 2024
		SUPPL NOTES					₦	₦	%	₦
022205800100 SODA ASH COMPAY LIMITED						-	-	-	-	
022205400100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)						126,942,010.00	126,942,010.00	312,800,000.00	185,857,990.00	167,644,378
012305700100 COUNCIL OF ARTS AND CULTURE						18,118,141.30	18,118,141.30	-	(18,118,141.30)	
022905300100 BORNO EXPRESS TRANSPORT CORPORATION						132,519,809.60	132,519,809.60	196,824,000.00	64,304,190.40	182,288,031
025301000100 BORNO STATE HOUSING CORPORATION						9,776,667.82	9,776,667.82	31,946,000.00	22,169,332.18	24,887,029
022201800100 BORNO INVESTMENT COMPANY LIMITED						-	-	72,888,000.00	72,888,000.00	
021511100100 BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY						-	-	27,134,000.00	27,134,000.00	1,800,000
021511000100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY						30,845,271.18	30,845,271.18	4,920,000.00	(25,925,271.18)	4,670,000
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)						86,912,697.74	86,912,697.74	340,129,000.00	253,216,302.26	
022205200100 BORNO STATE HOTELS LIMITED						-	-	12,123,000.00	12,123,000.00	
022900100100 MINISTRY OF TRANSPORT AND ENERGY						-	-	-	-	31,694,000
022000200100 DEBT MANAGEMENT OFFICE						4,754,000.00	4,754,000.00	5,000,000.00	246,000.00	1,870,000
021511000100 BORNO STATE FERTILIZER BLENDING PLANT						95,000.00	95,000.00	105,000.00	10,000.00	110,000
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)						-	-	-	-	203,961,286
023800400100 STATE BUREAU OF STATISTICS						6,905,000.00	6,905,000.00	4,000,000.00	(2,905,000.00)	1,300,000
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)						-	-	15,000,000.00	15,000,000.00	
026500100100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT						240,825,706.93	240,825,706.93	15,000,000.00	(225,825,706.93)	
022205100100 BORNO STATE MINING COMPANY LIMITED						2,478,000.00	2,478,000.00	9,950,000.00	7,472,000.00	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY					7,608,476.00	7,608,476.00	-	(7,608,476.00)	
TOTAL						2,954,307,790.87	2,954,307,790.87	6,073,581,000	3,126,881,685	2,774,642,165
LAW AND JUSTICE		Ref. Note	BED	PHC	2025 ACTUAL	Others	Total 2025 Actual	Budget 2025	Variance	Actual 2024
		SUPPL NOTES					₦	₦	%	₦
031801100100 STATE JUDICIAL SERVICE COMMISSION						820,806,060.36	820,806,060.36	60,457,000.00	(760,349,060.36)	808,690,172
032600100100 MINISTRY OF JUSTICE						174,873,651.41	174,873,651.41	915,360,000.00	740,486,348.59	221,858,626
032605100100 HIGH COURT OF JUSTICE						181,480,908.00	181,480,908.00	767,000,000.00	585,519,092.00	24,009,082
032605400100 AREA COURTS						67,443,500.00	67,443,500.00	150,876,000.00	83,432,500.00	
032605300100 SHARIA COURT OF APPEAL						24,893,500.00	24,893,500.00	70,000,000.00	45,106,500.00	
032600600200 SCHOOL FOR HIGHER ISLAMIC STUDIES						-	-	-	-	
032600200100 BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY						1,036,056.00	1,036,056.00	20,100,000.00	19,063,944.00	
TOTAL						1,270,533,675.78	1,270,533,675.78	1,983,793,000.00	713,259,324.22	1,054,557,880

SOCIAL SECTOR	Ref. Note SUPPL NOTES	BED	2025 ACTUAL PHC	Others	Total 2025 Actual N	Budget 2025 N	Variance %	Actual 2024 N
051300100100 MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT				81,102,921.75	81,102,921.75	794,328,000.00	713,225,078.25	233,802,860
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				50,679,371.74	50,679,371.74	76,318,000.00	25,638,628.26	60,502,801
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				322,434,304.23	322,434,304.23	309,474,000.00	(12,960,304.23)	253,567,128
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	SUPPL NOTES	143,315,224.84			143,315,224.84	81,675,000.00	(61,640,224.84)	87,577,574
051700800100 BORNO STATE LIBRARY BOARD				45,958,953.08	45,958,953.08	46,826,000.00	867,046.92	49,292,884
051701000100 BORNO STATE AGENCY FOR MASS LITERACY				173,305,942.31	173,305,942.31	135,089,000.00	(38,216,942.31)	179,439,470
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC				746,861,831.31	746,861,831.31	643,867,000.00	(102,994,831.31)	683,661,653
051701800100 RAMAT POLYTECHNIC MAIDUGURI				1,664,200,295.62	1,664,200,295.62	2,389,015,000.00	724,814,704.38	1,392,704,398
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION				-	-	-	-	855,903,325
051701900200 COLLEGE OF EDUCATION WAKA - BIU				584,486,181.94	584,486,181.94	503,000,000.00	(81,486,181.94)	496,165,902
051701900300 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA				657,853,156.09	657,853,156.09	589,867,000.00	(67,986,156.09)	573,135,948
051702606300 MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI				-	-	-	-	
051705400100 BORNO STATE TEACHING SERVICE BOARD				-	-	-	-	3,731,386,438
051705600100 BORNO STATE SCHOLARSHIPS BOARD				3,462,654.93	3,462,654.93	8,000,000.00	4,537,345.07	3,169,584
051800100100 MINISTRY OF HIGHER EDUCATION				-	-	-	-	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				-	-	-	-	
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES				814,277,515.60	814,277,515.60	703,749,000.00	(110,528,515.60)	656,553,081
052110200100 HOSPITALS MANAGEMENT BOARD				6,967,526,285.34	6,967,526,285.34	9,504,852,000.00	2,537,325,714.66	4,598,108,416
053500100100 MINISTRY OF ENVIRONMENT				258,670,319.96	258,670,319.96	233,887,000.00	(24,783,319.96)	243,632,617
053505600100 AFORESTATION PROJECT				10,764,406.00	10,764,406.00	-	(10,764,406.00)	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY				1,172,716,368.84	1,172,716,368.84	1,037,682,000.00	(135,034,368.84)	731,478,065
053905100100 BORNO STATE SPORTS COUNCIL				242,654,750.37	242,654,750.37	138,896,000.00	(103,758,750.37)	180,644,254
053905400100 EL-KANEMI WARRIORS FOOTBALL CLUB				8,589,506.16	8,589,506.16	7,201,000.00	(1,388,506.16)	6,546,246
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS				23,199,678.20	23,199,678.20	32,843,000.00	9,643,321.80	22,717,175
055200100100 MINISTRY OF RELIGIOUS AFFAIRS				88,669,814.55	88,669,814.55	70,000,000.00	(18,669,814.55)	32,555,555
011103700100 BORNO STATE PILGRIMS WELFARE BOARD				-	-	-	-	18,675,025
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				-	-	-	-	
053900100100 MINISTRY OF SPORTS DEVELOPMENT				-	-	-	-	
055200300100 GOVERNMENT SECONDARY SCHOOL WAKA BIU				-	-	-	-	

SOCIAL SECTOR		Ref. Note SUPPL NOTES	BED	2025 ACTUAL PHC	Others	Total 2025 Actual N	Budget 2025 N	Variance %	Actual 2024 N
055200400100	STATE STATE COUNCIL OF ULAMAS				36,264,000.00	36,264,000.00	-	(36,264,000.00)	33,242,000
055200200100	ISLAMIC RELIGIOUS PREACHING BOARD				-	-	5,000,000.00	5,000,000.00	
051706500100	EDUCATION ENDOWMENT FUND				-	-	-	-	
051702100100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)				2,844,525,684.06	2,844,525,684.06	1,935,075,000.00	(909,450,684.06)	1,159,894,009
051701100100	NOMADIC EDUCATION				-	-	-	-	
055200500100	ISLAMIC RESEARCH CENTRE				-	-	-	-	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	SUPPL NOTES 3B		125,261,500.00		125,261,500.00	4,338,283,000.00	4,213,021,500.00	273,083,027
052110400100	COLLEGE OF NURSING AND MIDWIFERY				33,531,760.00	33,531,760.00	50,000,000.00	16,468,240.00	20,222,550
052110600100	COLLEGE OF HEALTH TECHNOLOGY				37,449,667.50	37,449,667.50	32,000,000.00	(5,449,667.50)	32,079,080
055200500103	BORNO STATE TEACHING HOSPITAL				251,209,795.17	251,209,795.17	1,060,000,000.00	808,790,204.83	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY				-	-	-	-	475,000
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY				39,079,745.00	39,079,745.00	18,426,000.00	(20,653,745.00)	12,447,165
051706600100	EDUCATION TRUST FUND				155,256,703.15	155,256,703.15	100,359,000.00	(54,897,703.15)	35,676,992
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD				5,233,761,914.30	5,233,761,914.30	3,000,000,000.00	(2,233,761,914.30)	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)				1,500,000.00	1,500,000.00	5,485,000.00	3,985,000.00	
	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT								
051705800100	AGENCY (BICTDA)				55,093,946.25	55,093,946.25	193,200,000.00	138,106,053.75	
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE				368,279,709.22	368,279,709.22	307,315,000.00	(60,964,709.22)	401,107,612
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL				-	-	15,300,000.00	15,300,000.00	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)				-	-	15,000,000.00	15,000,000.00	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME				15,513,800.00	15,513,800.00	16,200,000.00	686,200.00	
TOTAL			143,315,225	125,261,500	22,988,880,982.67	23,257,457,707.52	28,398,212,000.00	5,140,754,292.48	17,059,447,834
4B	Salaries directly charged to CRF(included in Note 4 & 5 Above)								
ADMIN CODE ADMINISTRATIVE SECTOR		Ref. Note SUPPL NOTES	BED N	2025 ACTUAL		Total 2025 Actual N	Budget 2025 %	Variance	Actual 2024
011100100100	GOVERNMENT HOUSE					48,513,133.32		(48,513,133.32)	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)					164,546,903.12		(164,546,903.12)	
011200300100	BORNO STATE HOUSE ASSEMBLY					158,080,020.00		(158,080,020.00)	
TOTAL						371,140,056.44		(371,140,056.44)	

ADMIN CODE ECONOMIC SECTOR		Ref. Note	2025 ACTUAL		Final Budget 2025	Variance	Actual 2024
		SUPPL NOTES	BED	PHC	Others	Total 2025 Actual	
			₦	₦	₦	₦	%
	022000100100	MINISTRY OF FINANCE-HQTRS			5,677,808.88	5,677,808.88	500,000,000.00
		TOTAL	-		5,677,808.88	5,677,808.88	
ADMIN CODE LAW & JUSTICE SECTOR		Ref. Note	2025 ACTUAL		Final Budget 2025	Variance	Actual 2024
		SUPPL NOTES	BED	PHC	Others	Total 2025 Actual	
			₦	₦	₦	₦	%
	031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION			239,632,718.40	239,632,718.40	(239,632,718.40)
	032600100100	MINISTRY OF JUSTICE			12,000,000.00	12,000,000.00	(12,000,000.00)
		TOTAL	-		251,632,718.40	251,632,718.40	(251,632,718.40)
Summary of HOP.GOV Overhead Cost			Total 2025 Actual	Budget 2025	Variance	Actual 2024	
4C	BED	SUPPL NOTES	143,315,224.84	81,675,000.00	(61,640,224.84)	87,577,574	
	PHC	SUPPL NOTES	125,261,500.00	4,338,283,000.00	4,213,021,500.00	273,083,027	
	TOTAL		268,576,724.84	4,419,958,000.00	4,151,381,275.16	360,660,601.40	
BREAKDOWN OF EMPLOYEE CONTRIBUTION TO PENSION ACCORDING TO SECTOR							
5	ADMIN CODE ADMINISTRATIVE SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024	
	014900200100	SUPPL NOTES		50,560,000.00	50,560,000.00		
	TOTAL			50,560,000.00	50,560,000.00		
	ADMIN CODE ECONOMIC SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024	
	022000700100	SUPPL NOTES	19,156,501,920.81	24,000,000,000.00	4,843,498,079.19	18,454,103,060.61	
	025301000100	BORNO STATE HOUSING CORPORATION	7,006,101.19	52,750,000.00	45,743,898.81		
	022201800100	BORNO INVESTMENT COMPANY LIMITED		4,040,000.00	4,040,000.00		
	022205200100	BORNO STATE HOTELS LIMITED		608,000.00	608,000.00		
	TOTAL		19,163,508,022.00	24,057,398,000.00	4,893,889,978.00		
	ADMIN CODE SOCIAL SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024	
	052100200100	SUPPL NOTES		1,000,000,000.00	-1,000,000,000.00		
	TOTAL			1,000,000,000.00	-1,000,000,000.00		
5	PENSION AND GRATUITY	Ref. Note	Actual 2024	Budget 2025	Variance	Actual 2024	
		SUPPL NOTES	₦	₦	%	₦	
	GRATUITY		8,918,443,623.86	10,000,000,000.00	1,081,556,376.14	7,521,121,958	
	PENSION		10,245,064,398.14	15,107,958,000.00	4,862,893,601.86	10,932,981,102	
	TOTAL		19,163,508,022.00	25,107,958,000.00	5,944,449,978.00	18,454,103,061	

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

ADMIN CODE ADMINISTRATIVE SECTOR	Ref. Note		2025 ACTUAL		Budget 2025		Variance	Actual 2024
		₦	₦	₦	₦	₦		₦
011100100100 GOVERNMENT HOUSE	SUPPL NOTES 1E			13,758,908,028.41	13,758,908,028.41	21,287,500,000.00	7,528,591,971.59	20,610,808,015
011100100200 DEPUTY GOVERNOR'S OFFICE				3,742,080,633.75	3,742,080,633.75	6,851,067,000.00	3,108,986,366.25	4,794,483,338
BORNO STATE EMERGENCY								
011100800100 MANAGEMENT AGENCY (SEMA)				1,770,601,022.73	1,770,601,022.73	1,724,630,000.00	(45,971,022.73)	1,972,080,961
BORNO STATE BUREAU OF PUBLIC								
011101000100 PROCUREMENT (BPP)				100,530,183.69	100,530,183.69	156,599,000.00	56,068,816.31	59,258,569
SECRETARY TO THE STATE GOVERNMENT								
016100100100 (SSG)				4,702,377,799.35	4,702,377,799.35	5,038,172,000.00	335,794,200.65	1,973,368,839
BORNO STATE URBAN PLANNING &								
016100500100 DEVELOPMENT BOARD				3,893,811,802.46	3,893,811,802.46	4,158,045,000.00	264,233,197.54	34,633,618
BORNO GEOGRAPHIC INFORMATION								
016100600100 SERVICE (BOGIS)				3,318,043,008.67	3,318,043,008.67	3,401,000,000.00	82,956,991.33	257,398,660
016100700100 BORNO STATE AGENCY FOR THE				133,592,874.90	133,592,874.90	665,950,000.00	532,357,125.10	153,114,755
COORDINATION OF SUSTAINABLE								
DEVELOPMENT AND HUMANITARIAN								
RESPONSE								
016101000100 BORNO STATE GUIDANCE AND				249,069,888.72	249,069,888.72	612,100,000.00	363,030,111.28	159,303,753
COUNSELLING BOARD								
016100800100 BORNO STATE DEPARTMENT OF				27,270,660.36	27,270,660.36	76,025,000.00	48,754,339.64	31,276,528
MONITORING & EVALUATION (M&E)								
016101100100 LAGOS LIAISON OFFICE					-	1,100,000.00	1,100,000.00	
016102100200 ABUJA LIAISON OFFICE				342,742,248.01	342,742,248.01	400,000,000.00	57,257,751.99	378,111,280
016103300100 BORNO STATE AGENCY FOR THE					-	1,500,000.00	1,500,000.00	
CONTROL OF HIV/AIDS & MALARIA								
016103500100 BORNO STATE PENSIONS DEPARTMENT				24,321,281.63	24,321,281.63	25,000,000.00	678,718.37	13,134,315
014900200100 BORNO STATE LOCAL GOVERNMENT				47,277,749.75	47,277,749.75	30,000,000.00	(17,277,749.75)	2,934
STAFF PENSIONS BOARD								
016103700100 BORNO STATE PILGRIMS WELFARE BOARD				99,160,391.25	99,160,391.25	2,657,350,000.00	2,558,189,608.75	50,170,854
016110100100 BORNO STATE SECURITY TRUST FUND (STF)				3,640,185,614.76	3,640,185,614.76	6,800,000,000.00	3,159,814,385.24	
016200100100 MINISTRY OF INTER-GOVERNMENTAL				792,516,268.71	792,516,268.71	3,903,123,000.00	3,110,606,731.29	841,109,903
AFFAIRS AND SPECIAL DUTIES								

ADMIN CODE ADMINISTRATIVE SECTOR	Ref. Note	N	2025 ACTUAL		Budget 2025		Variance	Actual 2024
			N	N	N	N		N
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)					-	85,300,000.00	85,300,000.00	
011118400100 DEPARTMENT OF PARASTATALS					-		-	
011200100100 BORNO STATE HOUSE ASSEMBLY			4,076,361,334.13	4,076,361,334.13	8,151,000,000.00	4,074,638,665.87		5,061,352,614
011200300100 STATE HOUSE OF ASSEMBLY					-		-	
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			32,265,149.29	32,265,149.29	200,000,000.00	167,734,850.71		
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY			3,087,486,133.11	3,087,486,133.11	4,845,450,000.00	1,757,963,866.90		1,669,806,084
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)			43,005,694.26	43,005,694.26	163,000,000.00	119,994,305.74		44,323,261
012305700100 BORNO STATE COUNCIL FOR ARTS AND CULTURE			600,805.31	600,805.31	6,000,000.00	5,399,194.69		5,605,880
012500100100 BORNO STATE HEAD OF SERVICE (HOS)			534,902,799.19	534,902,799.19	1,131,236,000.00	596,333,200.81		334,000,345
012500500100 BORNO STATE ESTABLISHMENT DEPARTMENT			53,544,728.45	53,544,728.45	20,000,000.00	(33,544,728.45)		
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA					-		-	
014000100100 BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL			33,677,776.30	33,677,776.30	100,000,000.00	66,322,223.70		62,423,794
014000200100 BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL			313,863,062.80	313,863,062.80	311,245,000.00	(2,618,062.80)		126,703,258
014700100100 BORNO STATE CIVIL SERVICE COMMISSION			18,657,126.30	18,657,126.30	40,000,000.00	21,342,873.70		21,694,246
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION			653,442,407.76	653,442,407.76	356,600,000.00	(296,842,407.76)		25,375,798
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION			563,603,450.14	563,603,450.14	535,803,000.00	(27,800,450.14)		390,725,739
014000300100 BORNO STATE AUDIT SERVICE COMMISSION			22,402,287.77	22,402,287.77	48,300,000.00	25,897,712.23		-
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			15,912,857.11	15,912,857.11	62,530,000.00	46,617,142.89		954,078
016102100300 KADUNA LIAISON OFFICE					-	1,100,000.00	1,100,000.00	
016102100400 KANO LIAISON OFFICE					-	1,100,000.00	1,100,000.00	
TOTAL			46,092,215,069.06	46,092,215,069.06	73,847,825,000.00	27,755,609,930.94		39,071,221,422.05

ADMIN CODE	ECONOMIC SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025	Variance	Actual 2024
		SUPPL NOTES 1E		PHC	Others		₦		₦
	MINISTRY OF AGRICULTURE AND								
021500100100	NATURAL RESOURCES				213,078,274.83	213,078,274.83	527,500,000.00	314,421,725.17	230,202,550
	BORNO STATE AGRICULTURAL								
021510200100	DEVELOPMENT PROGRAMME				5,261,249.09	5,261,249.09	7,735,000.00	2,473,750.91	7,054,543
021511000100	BORNO STATE FERTILIZER COMPANY				1,105,715.68	1,105,715.68	1,500,000.00	394,284.32	1,092,844
	BORNO STATE AGRICULTURAL								
021511100100	MECHANIZATION AUTHORITY				8,858,527.33	8,858,527.33	51,900,000.00	43,041,472.67	135,759
	BORNO STATE DEPARTMENT OF ANIMAL								
021511200100	AND FISHERIES DEVELOPMENT					-		-	
022000100100	MINISTRY OF FINANCE-HQTRS				4,886,438,012.37	4,886,438,012.37	6,513,471,000.00	1,627,032,987.63	5,589,072,558
	BORNO STATE DEBT MANAGEMENT								
022000200100	OFFICE (DMO)				85,712,372.17	85,712,372.17	69,000,000.00	(16,712,372.17)	35,388,698
023800100100	MINISTRY OF BUDGET AND PLANNING				1,172,853,547.96	1,172,853,547.96	3,920,050,000.00	2,747,196,452.04	524,556,795
	BORNO STATE OFFICE OF THE								
022000700100	ACCOUNTANT GENERAL				1,115,532,401.06	1,115,532,401.06	787,820,000.00	(327,712,401.06)	459,809,945
	BORNO STATE INTERNAL REVENUE								
022000800100	SERVICE (BIRS)				4,565,471,920.41	4,565,471,920.41	4,760,000,000.00	194,528,079.59	814,927,947
	MINISTRY OF TRADE, INVESTMENT AND								
022200100100	TOURISM				4,446,485,635.31	4,446,485,635.31	4,793,230,000.00	346,744,364.69	273,675,817
022201800100	BORNO INVESTMENT COMPANY LTD				3,727,972,789.47	3,727,972,789.47	4,018,500,000.00	290,527,210.53	
022205200100	BORNO STATE HOTELS					-	9,035,000.00	9,035,000.00	
	BORNO MONDAY MARKET COMPANY								
022205400100	LIMITED								
022205400100	BORNO KANO MOTOR PARK AND				27,634,973.19	27,634,973.19	64,820,000.00	37,185,026.81	64,835,987
022205400200	MARKET				5,618,765.68	5,618,765.68	35,000,000.00	29,381,234.32	4,252,591
	BORNO STATE PLASTIC COMPANY								
022205700100	(BOPLAS)					-	37,000,000.00	37,000,000.00	
022205800100	SODA ASH COMPANY					-		-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY				350,413.00	350,413.00	800,000.00	449,587.00	549,660
022206000100	BORNO STATE NEITAL NIGERIA LIMITED				681,737.75	681,737.75	6,000,000.00	5,318,262.25	851,113
	BORNO STATE SUPPLY COMPANY								
022206100100	(BOSCO)				881,009.75	881,009.75	790,000.00	(91,009.75)	146,648

		Ref. Note	BED	2025 ACTUAL			Budget 2025	Variance	Actual 2024	
ADMIN CODE	ECONOMIC SECTOR			PHC	Others	Total 2025 Actual ₦	₦			₦
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					-		-		
022900000000	MINISTRY OF TRANSPORT AND ENERGY BORNO STATE EXPRESS TRANSPORT CORPORATION			7,385,323,283.65	7,385,323,283.65	7,423,540,000.00	38,216,716.35		1,480,696,555	
022905300100	BORNO STATE TRAFFIC MANAGEMENT AGENCY			210,163,025.30	210,163,025.30	909,964,000.00	699,800,974.70		511,092,097	
022905500100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)			82,169,919.03	82,169,919.03	226,530,000.00	144,360,080.97		74,025,593	
022905700100	MINISTRY OF WORKS AND HOUSING BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			7,685,374.69	7,685,374.69	232,550,000.00	224,864,625.31			
023400100100	BORNO STATE BUREAU OF STATISTICS			181,972,959.07	181,972,959.07	1,194,600,000.00	1,012,627,040.93		296,712,839	
023400400100	FISCAL RESPONSIBILITY BOARD /AGENCY			158,576,028.58	158,576,028.58	2,726,350,000.00	2,567,773,971.42		111,085,925	
023800200100	MINISTRY OF WATER RESOURCES BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)			28,215,536.16	28,215,536.16	30,003,000.00	1,787,463.84		16,438,345	
025000100100	MINISTRY OF HOUSING AND ENERGY BORNO STATE HOUSING CORPORATION			-	-		-			
025200100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)			1,697,492,009.41	1,697,492,009.41	3,212,010,000.00	1,514,517,990.59		2,452,397,422	
025210300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY			499,598.35	499,598.35	132,027,000.00	131,527,401.65		3,161,297	
025300100100	BORNO MAIDUGURI INTERNATIONAL HOTEL			-	-					
023400700100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			10,467,459.26	10,467,459.26	65,460,000.00	54,992,540.74		47,444,566	
025600100100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			401,594,583.92	401,594,583.92	436,200,000.00	34,605,416.08		22,272,871	
021511300100	BORNO STATE MINING COMPANY LIMITED			-	-	250,000,000.00	250,000,000.00			
022205600100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT			-	-		-		10,970,070	
026500200100	SEVICE WIDE VOTE			-	-	206,000,000.00	206,000,000.00			
022201000100				-	-					
022205100100				13,572,252.04	13,572,252.04	166,322,000.00	152,749,747.96			
026500100100				137,201,233.36	137,201,233.36	478,000,000.00	340,798,766.64			
023800500100				-	-	289,895,000.00	289,895,000.00			
TOTAL				30,578,870,607.87	30,578,870,607.87	43,583,602,00.00	13,004,731,392.13		13,032,851,033.44	

ADMIN CODE	LAW & JUSTICE SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
				PHC	Others				
		SUPPL NOTES 1E							
	BORNO STATE JUDICIAL SERVICE								
031801100100	COMMISSION				683,376.25	683,376.25	1,500,000.00	816,623.75	1,015,538
032600100100	MINISTRY OF JUSTICE				3,559,198,312.86	3,559,198,312.86	3,730,000,000.00	170,801,687.14	473,858,450
032600200100	BORNO STATE PREROGATIVE OF MERCY				646,807.83	646,807.83	1,900,000.00	1,253,192.17	999,101
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL				2,559,865.83	2,559,865.83	7,841,000.00	5,281,134.17	1,480,644
031805100100	BORNO STATE HIGH COURT OF JUSTICE				1,363,659,426.47	1,363,659,426.47	900,000,000.00	(463,659,426.47)	1,071,387,924
031805300100	BORNO STATE SHARIA COURT OF APPEAL				127,021,258.17	127,021,258.17	100,000,000.00	(27,021,258.17)	135,230,614
031805400100	BORNO STATE AREA COURT					-	25,050,000.00	25,050,000.00	
								-	
	TOTAL				5,053,769,047.41	5,053,769,047.41	4,766,291,000.00	(287,478,047.41)	1,683,972,269.70
ADMIN CODE	SOCIAL SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025 ₦	Variance	Actual 2024
				PHC	Others				
		SUPPL NOTES 1E							
	MINISTRY OF YOUTH, SPORTS & POVERTY								
053900100100	ALLEVIATION				36,761,848.25	36,761,848.25	1,918,045,000.00	1,881,283,151.75	524,620,789.26
	YOUTH DEVELOPMENT/EMPOWERMENT								
051305100100	DIRECTORATE					-		-	
	MINISTRY OF WOMEN AFFAIRS AND								
051400100100	SOCIAL DEVELOPMENT				122,328,482.66	122,328,482.66	1,465,891,000.00	1,343,562,517.34	52,049,887.78
	MINISTRY OF EDUCATION, SCIENCE,								
051700100100	TECHNOLOGY AND INNOVATION				2,268,314,038.34	2,268,314,038.34	3,752,780,000.00	1,484,465,961.66	1,666,592,353.03
051700300100	BORNO STATE UNIVERSAL BASIC	SUPPL	75,994,178.68			75,994,178.68	679,000,000.00	603,005,821.32	
	EDUCATION BOARD	NOTES 3A							
051700800100	BORNO STATE LIBRARY BOARD				6,507,626.25	6,507,626.25	4,000,000.00	(2,507,626.25)	181,589,970.25
	BORNO STATE AGENCY FOR MASS								
051701000100	LITERACY				4,483,284.44	4,483,284.44	25,000,000.00	20,516,715.56	3,561,965.14
051701100100	BORNO STATE NOMADIC EDUCATION	SUPPL	701,763.49			701,763.49	700,000.00	(1,763.49)	546,298.68
	BOARD	NOTES 3A							
	BORNO STATE RAMAT POLYTECHNIC								
051706700100	MAIDUGURI				348,263,699.16	348,263,699.16	510,000,000.00	161,736,300.84	22,924.76

		Ref. Note		2025 ACTUAL			Budget 2025	Variance	Actual 2024
ADMIN CODE	SOCIAL SECTOR	SUPPL NOTES 1E	BED	PHC	Others	Total 2025 Actual ₦	₦		₦
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	SUPPL NOTES 3B				-		-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU				134,231,733.59	134,231,733.59	94,568,000.00	(39,663,733.59)	131,705,706.20
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION				108,412,437.08	108,412,437.08	73,000,000.00	(35,412,437.08)	47,226,979.40
051705600100	SCIENCE AND TECHNOLOGY BAMA BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)				1,379,234,155.89	1,379,234,155.89	940,000,000.00	(439,234,155.89)	596,601,469.06
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD				95,227,971.17	95,227,971.17	549,000,000.00	453,772,028.83	235,474,732.97
051705700100	BORNO STATE SCHOLARSHIPS BOARD				178,571,204.72	178,571,204.72	431,624,000.00	253,052,795.28	600,559,940.08
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND					-		-	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)				221,773,056.97	221,773,056.97	921,600,000.00	699,826,943.03	452,913,762.78
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES				740,456,658.35	740,456,658.35	1,537,300,000.00	796,843,341.65	671,577,396.18
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY				277,189,609.33	277,189,609.33	70,498,000.00	(206,691,609.33)	25,856,412.92
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)			459,083,105.11		459,083,105.11	530,000,000.00	70,916,894.89	332,195,483.90
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)				582,985,030.77	582,985,030.77	2,814,000,000.00	3,394,094,813.27	384,454,193.20
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY				178,183,175.86	178,183,175.86	1,244,000,000.00	1,065,816,824.14	102,359,611.34
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY				100,280,611.89	100,280,611.89	163,825,000.00	63,544,388.11	96,562,747.66
053500100100	MINISTRY OF ENVIRONMENT				128,293,299.75	128,293,299.75	410,000,000.00	281,706,700.25	74,434,760.74
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)				352,191,675.89	352,191,675.89	523,808,000.00	171,616,324.11	344,534,711.74
053505600100	BORNO STATE AFORESTATION PROJECT			962,137.25	962,137.25	1,440,000.00	477,862.75	1,283,122.92	
053905100100	BORNO STATE SPORTS COUNCIL			601,238.30	601,238.30	1,900,000.00	1,298,761.70	509,475.00	

ADMIN CODE	SOCIAL SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025	Variance	Actual 2024
		SUPPL NOTES 1E		PHC	Others		₦		₦
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB				691,941.49	691,941.49	700,000.00	8,058.51	350,968.28
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS				95,909,555.33	95,909,555.33	2,210,993,000.00	2,115,083,444.67	76,506,739.52
056400100100	MINISTRY OF RELIGIOUS AFFAIRS				3,394,094,813.27	3,394,094,813.27	4,520,045,000.00	1,125,950,186.73	2,975,504,522.70
056400200100	BORNO STATE ISLAMIC PREACHING BOARD				1,201,543.00	1,201,543.00	1,500,000.00	298,457.00	
056400300100	BORNO STATE COUNCIL OF ULAMAS					-	100,000.00	100,000.00	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER				303,573.88	303,573.88	700,000.00	396,426.12	450,199.75
052100800100	BORNO STATE TEACHING HOSPITAL				252,106,561.19	252,106,561.19	1,070,005,000.00	817,898,438.81	10,756.50
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)				56,805,365.77	56,805,365.77	285,617,000.00	228,811,634.23	25,893,585.88
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY				339,616,882.79	339,616,882.79	638,306,000.00	298,689,117.21	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE				204,518,181.40	204,518,181.40	44,670,000.00	(159,848,181.40)	26,584,551.08
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES				44,295,907.56	44,295,907.56	25,815,000.00	(18,480,907.56)	31,689,376.26
051707500100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE								
051705900100	STUDIES KONDUGA				2,572,520.80	2,572,520.80	4,750,000.00	2,177,479.20	3,737,941.62
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL					-	377,000,000.00	377,000,000.00	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY								
052100900100	(BODMA)					-	2,298,350,000.00	2,298,350,000.00	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME				104,720,860.67	104,720,860.67	250,000,000.00	145,279,139.33	
	TOTAL		76,695,942.17	459,083,105.11	11,762,090,683.06	12,297,869,730.34	30,390,530,000.00	19,255,740,113.70	9,667,963,336.58
	Summary of HOP.GOV Overhead Cost		Total 2025 Actual	Budget 2025	Variance	Actual 2024			
	BED	SUPPL NOTES	76,695,942.17	674,500,000.00	597,804,057.83	100,000.00			
	PHC	SUPPL NOTES	459,083,105.11	515,000,000.00	55,916,894.89	332,195,484			
	TOTAL		535,779,047.28	1,189,500,000.00	653,720,952.72	332,295,483.90			

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES & PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

ECONOMIC CODE	DETAILS							
CONSOLIDATED REV. FUND CHARGES								
		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
	CONSOLIDATED REV. FUND CHARGES	A	628,450,583.72	500,000,000.00	500,000,000.00	-	126	992,625,614
	Service Wide Vote	B						
	TOTAL		628,450,583.72	500,000,000.00	500,000,000.00	-	126	992,625,614
BREAKDOWN OF BY MDAS								
ADMIN CODE	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		48,513,133.32					
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		164,546,903.12					
011200300100	BORNO STATE HOUSE ASSEMBLY		158,080,020.00					
	TOTAL		371,140,056.44					
ADMIN CODE	ECONOMIC SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
022000100100	MINISTRY OF FINANCE-HQTRS		5,677,808.88	500,000,000.00				
	TOTAL		5,677,808.88					
ADMIN CODE	LAW & JUSTICE SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		239,632,718.40					
032600100100	MINISTRY OF JUSTICE		12,000,000.00					
	TOTAL		251,632,718.40					

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE ECONOMIC		DETAILS						
8	GRANTS TO OTHER GOVT. ENTITIES							
		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		SUPPL NOTES 1G	₦	₦	₦	₦	%	₦
	22040101 GRANT TO OTHER STATE GOVERNMENTS - RECURRENT					-		
	22040102 GRANT TO OTHER STATE GOVERNMENTS - CAPITAL					-		
	22040103 GRANT TO LOCAL GOVERNMENTS -RECURRENT			105,000,000.00	105,000,000.00	-	0	694,000,000
	22040104 GRANT TO LOCAL GOVERNMENTS - CAPITAL	A	21,561,934,014.38			-		28,287,132,407
	22040105 GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	B	60,000,000.00	10,000,000.00	10,000,000.00	-	600	5,382,221,070
	22040106 GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL					-		13,481,617,634
	22040109 GRANTS TO COMMUNITIES/NGOs	C	2,702,726,767.00	2,283,380,000.00	3,283,380,000.00	(1,000,000,000.00)	118	12,467,827,082
	22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES							
	TOTAL GRANTS		24,324,660,781.38	2,398,380,000.00	3,398,380,000.00	(1,000,000,000.00)	1014	60,312,798,193

BRAKDOWN OF GRANTS TO GOVERNMENT ENTITIES BY MDAs			
ADMIN CODE	MDA	Actual 2025 ₦	Actual 2025 ₦
011100100100	GOVERNMENT HOUSE	742,364,317.00	
011100100200	DEPUTY GOVERNOR'S OFFICE		283,153,756.68
011200300100	BORNO STATE HOUSE ASSEMBLY		56,012,250.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL	1,960,362,450.00	490,307,026.87
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		21,744,112,707.97
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY		
026500200100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND		830,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	21,621,934,014.38	28,981,132,407.12
	BORNO STATE INFORMATION AND COMMUNICATION		
051705800100	TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		228,959,810.00
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		250,000,000.00
	This Represents Igr Collected And Utilised By Mdas During The		5,099,730,070.03
	Year		
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		
023400100100	MINISTRY OF WORKS AND HOUSING		10,000,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT		78,000,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		314,570,164.74
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		310,631,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY		2,100,859,000.00
022201800100	BORNO INVESTMENT COMPANY LTD		364,500,000.00
	TOTAL GRANTS	24,324,660,781.38	60,312,798,193.41

NOTE 9 - PUBLIC DEBT CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementa ry Budget 2025	Variance	Actual 2024
9				₦	₦	₦	₦	%	₦
		DEBT CHARGES							
	22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS		1,402,960,976.76	2,181,098,000.00	2,181,098,000.00	-	64	174,847,046.04
	22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		5,242,967,061.48	4,671,137,000.00	4,671,137,000.00	-	112	
	22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS		1,015,992,088.72	1,005,512,000.00	1,005,512,000.00	-	101	3,620,076,783
	22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS		1,835,687,827.11	7,030,147,000.00	7,030,147,000.00	-	26	2,293,230,561
	22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS		23,632,063,199.40	4,607,126,000.00	4,607,126,000.00	-	513	
	22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS		2,642,722,226.05	508,980,000.00	508,980,000.00	-	519	63,166,810,031
		TOTAL GRANTS		35,772,393,379.52	20,004,000,000.00	20,004,000,000.00	-	1336	69,254,964,421

NOTE 10 - REPAYMENT OF LOANS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	TOTAL PRIN PAID (P) 2025	TOTAL INTEREST PAID (I) 2025	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2024	Variance	Actual 2024
10		LOAN REPAYMENTS									
		FAAC DEDUCTION AT SOURCE	A	₦	₦	₦	₦	₦	₦	%	₦
	29010101	CBN BUDGET SUPPORT-REPAYMENT				-					16,249,201,182
	29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT				-					14,942,986,965
	29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-				-					3,583,333,333
	29010105	FAMILY HOMES FACILITY		332,684,141.71	267,999,838.49	600,683,980.20					600,683,980
	29010106	FOREIGN LOAN		1,835,687,827.11	1,402,960,976.76	3,238,648,803.87					2,468,077,607
	29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT				-					373,650,394
	29010108	HEALTH CARE DEDUCTIONS		199,304,251.60	125,725,556.12	325,029,807.72					325,029,808
		FAAC purchase of Software Data Book(1st Deduction)				-					
		ECOLOGICAL FUND				-					
		LIQUIDATION OF JUDGEMENT DEBT				-					
		BRIDGING FINANCE FACILITY				-					18,225,336,104
		TOTAL FAAC DEDUCTION AT SOURCE (A)				-					
		DEDUCTION AT BANK				-					
	29010109	GRATUITY LOAN-ZENITH BANK		2,908,509,224.84	594,518,574.98	3,503,027,799.82					3,587,759,902
		ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		61,581,412.04	693,653.64	62,275,065.68					
		ZENITH BANK SHORT TERM LOAN		11,000,000,000.00	414,197,530.86	11,414,197,530.86					
		ZENITH BANK - PENSION LOAN				-					
		DCCC Loan		2,049,152,420.70	621,573,040.47	2,670,725,461.17					2,670,725,461
		ZENITH BANK- State Human Crises Loan		3,325,959,914.86	446,803,182.98	3,772,763,097.84					
		Repayment									6,228,179,684
		ZENITH BANK HUMANITARIAN LOAN		3,198,797,029.85	1,893,723,886.33	5,092,520,916.18					
		REPAYMENT									
		ZENITH BANK SECURITY SERVICES LOAN		3,198,797,029.85	1,893,723,886.33	5,092,520,916.18					
		REPAYMENT									
		TOTAL CASH PAYMENT (B)									
		TOTAL LOAN REPAYMENT (A+B)		28,110,473,252.56	7,661,920,126.96	35,772,393,379.52	20,004,000,000.00	20,004,000,000.00	-	179	69,254,964,421



NOTE 11 - TRANSFER TO CAPITAL DEVELOPMENT FUND

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS						
11		TRANSFER TO CDF						
			Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
				₦	₦	₦	₦	%
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		155,000,000,000	143,821,667,000	143,821,667,000	-	108
		TOTAL		155,000,000,000	143,821,667,000	143,821,667,000	-	108

Transfer to Capital Development Fund (CDF) from Consolidated Revenue Fund (CRF) represents amount provided in addition to other Capital Receipts such as Loans, Aid and Grant to fund expenditures of capital nature. This transfer is inline with FAAC Cash Basis Accounting Reporting Format and shall cease to exist when the State Government migrates to Accrual Basis of Accounting.

MDA CODE	BREAKDOWN BY MDAs ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025
			₦
011100100100	GOVERNMENT HOUSE		1,253,709,463.19
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		3,379,692,752.16
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		16,249,150.60
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		144,483,401.48
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		923,891,400.15
016110100100	BORNO STATE SECURITY TRUST FUND (STF) MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND		29,544,629,731.10
016200100100	BORNO STATE HOUSE OF ASSEMBLY SERVICE SPECIAL DUTIES		154,286,454.09
011200400100	COMMISSION		2,048,070.02
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		268,207,279.72
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		12,331,944.66
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		5,682,366.65
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		59,590,250.80
014700100100	CIVIL SERVICE COMMISSION		1,618,241.30
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		2,031,143.83
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD BORNO STATE DEPARTMENT OF MONITORING &		483,605.67
016100800100	EVALUATION (M&E) BORNO STATE URBAN PLANNING & DEVELOPMENT		74,104,425.43
016100500100	BOARD		48,524,509.60
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS) BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN		1,691,154,593.31
016100700100	RESPONSE		89,307,387.05
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS BORNO STATE LOCAL GOVERNMENT SERVICE		2,956,365,126.52
014900100100	COMMISSION		13,921,701.58
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		27,285,032.06
	TOTAL		40,669,598,030.96

MDA CODE	ECONOMIC SECTOR	Actual 2025
		₦
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	11,705,420,547.82
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,967,984.54
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	513,786,152.31
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	1,362,317.18
022000100100	MINISTRY OF FINANCE-HQTRS	1,912,950,599.12
023800100100	BUDGET AND PLANNING	288,656,488.37
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	37,415,410.25
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	652,003,184.62
022900100100	MINISTRY OF TRANSPORT AND ENERGY	8,179,738,387.58
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	44,162,870.04
022905700100	RURAL ELECTRIFICATION BOARD	1,299,893,577.51
023400100100	MINISTRY OF WORKS AND HOUSING	25,991,080,162.75
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	9,245,197,859.30
025200100100	MINISTRY OF WATER RESOURCES	657,399,774.36
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	195,045,511.87
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	10,161,714,813.40
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	4,862,586,551.81
022205100100	BORNO STATE MINING COMPANY LIMITED	12,138,502.39
023800200100	BORNO STATE BUREAU OF STATISTICS	8,443,755.05
	TOTAL	75,772,964,450.28

MDA CODE	LAW & JUSTICE SECTOR	Ref. Note	Actual 2025
032600100100	MINISTRY OF JUSTICE		₦ 937,805,084.15
	TOTAL		937,805,084.15
MDA CODE	SOCIAL SECTOR	Ref. Note	Actual 2025
			₦
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		3,116,386,353.27
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		2,341,932,595.09
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		4,926,391,104.17
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		4,656,547,283.78
051700800100	BORNO STATE LIBRARY BOARD		12,090,141.82
051706700100	RAMAT POLYTECHNIC MAIDUGURI		1,219,976,560.84
051705500100	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		67,982,205.67
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		917,045,290.30
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		72,912,753.35
051705700100	BORNO STATE SCHOLARSHIPS BOARD		2,725,827,700.60
051706500100	EDUCATION TRUST FUND		859,795,953.90
052100100100	MINISTRY OF HEALTH		7,342,141,411.30
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		619,611,319.81
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		1,051,123,748.65
052110200100	HOSPITALS MANAGEMENT BOARD		818,297,864.53
052110400100	COLLEGE OF NURSING AND MIDWIFERY		44,818,832.77
052110600100	COLLEGE OF HEALTH TECHNOLOGY		31,711,958.38
053500100100	MINISTRY OF ENVIRONMENT		1,189,795,144.51
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		3,133,239,995.34
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		362,075,296.54
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		13,985,876.06
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		233,074,995.40
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		7,940,805.15
052100800100	BORNO STATE TEACHING HOSPITAL		1,518,992,169.27
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		12,168,904.86
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL		323,766,169.26
	TOTAL		37,619,632,434.61

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS						
12A	EXTERNAL GRANT		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
			SUPPL NOTES 1H	₱	₱	₱	₱	%
		MINISTRY OF FINANCE- SFTAS					-	
	13010101	CURRENT DOMESTIC AIDS					-	
	13010202	CAPITAL FOREIGN GRANTS					-	
	13020302	DOMESTIC GRANTS					-	
	13020302	CAPITAL DOMESTIC GRANTS	A	12,102,437,689.82	8,367,536,000.00	8,367,536,000.00	-	145
	13020402	GRANTS AND AIDS/ DONATIONS					-	
	13020301	CURRENT DOMESTIC GRANTS	B	13,304,683,674.14	63,094,285,000.00	22,594,285,000.00	40,500,000,000.00	21
	13020401	CURRENT FOREIGN GRANTS	C	1,010,014,000.00			-	
	13020402	CAPITAL FOREIGN GRANTS	D	1,762,603,554.16	389,872,000.00	389,872,000.00	-	452
	13020402	WORLD BANK GRANT - ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE)					-	
	13010202	OTHER CAPITAL RECEIPTS UNICEF STATE RURAL WATER SUPPLY AND SANITATION AGENCY					-	
	31030203	PRIMARY HEALTHCARE DEVELOPMENT AGENCY BILL & MELINDA GATES FOUNDATION					-	
	13020106	CAPITAL GRANTS FROM OTHER SOURCES					-	
	14020101	OTHER CAPITAL RECEIPTS TO CDF					-	
	13010102	CAPITAL DOMESTIC AIDS	E	8,220,000.00			-	
							-	
							-	
	TOTAL			28,187,958,918.12	71,851,693,000.00	31,351,693,000.00	40,500,000,000.00	39

NOTE 13 - LOANS RECEIVED

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS							
13	LOAN RECEIVED								
			Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				₦	₦	₦	₦	%	₦
		14030105 FAMILY HOMES	22				-		
		14030107 ACCELERATED AGRIC DEVELOPMENT SCHEME	22				-		
		14030108 HEALTH CARE FACILITY	22				-		
		14030109 GRATUITY LOAN-ZENITH BANK	22				-		
		FGN BUDGET SUPPORT	22				-		
		ZENITH BANK SHORT TERM	22				-		
		CBN DCRR FACILITY					-		
		BRIDGING FINANCE LOAN					-		
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES					-		
		DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		41,000,000,000.00			-		
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER							
	14030202	GOVERNMENT ENTITIES			21,200,000,000.00	21,200,000,000.00	-	0	
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER		9,922,554,469.77					
	14030203	ENTITIES/ ORGANISATIONS			122,621,667,000.00	122,621,667,000.00	-	8	
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS					-		
		OTHER LOANS					-		
		MICRO SMALL & MEDIUM ENTERPRISES DEV. FUND					-		
		TOTAL		50,922,554,469.77	143,821,667,000.00	143,821,667,000.00	-	35	-

NOTE 14 - OTHER CAPITAL RECEIPTS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC	DETAILS							
14		OTHER CAPITAL RECEIPTS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				₦	₦	₦	₦	%	₦
	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS					-		
	13020302	GRANT FROM LOCAL GOVERNMENTS - BORNO STATE UNIVERSITY					-		
	13020302	GRANT FROM LOCAL GOVERNMENTS					-		
	13020301	2.5% LOCAL GOV'T STATUTORY ALLOCATION					-		
	13020302	GRANT FROM LOCAL GOVERNMENTS- SECURITY TRUST FUND					-		
	13020302	7.5% LOCAL GOVT CONTRIBUTION- LOCAL GOVERNMENT PENSION BOARD					-		
	13020302	GRANT FROM LOCAL GOVERNMENTS SECURITY TRUST FUND		30,837,707,766.89			-		
	13020302	GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST FOR PHC WORKERS)					-		
	13020302	GRANT FROM LOCAL GOVERNMENTS- EDUCATION TRUST FUND					-		
	13020302	1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT - LOCAL GOVERNMENT SERVICE					-		
	13020302	COMMISSION 0.5% LOCAL GOV'T STATUTORY ALLOCATION- OFFICE OF THE LOCAL GOVERNMENT					-		
	13020302	AUDITOR GENERAL TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS RAMAT POLYTECHNIC		2,091,110,787.95			-		1,552,894,022
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS WAKA BIU					-		
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS BOSU					-		957,121,420
	13020302	OTHER DOMESTIC GRANT STATE RURAL WATER SUPPLY AND SANITATION AGENCY					-		
		OTHER CAPITAL RECEIPTS - REFUND OF FUNDS TO STATE FOR ROADS CONSTRUCTED BY THE STATE					-		
		OAGF CONSOLIDATED POOL II TSA FEDERAL GOVERNMENT CAPITAL INTERVENTION					-		60,000,000,000
		BESDA, MATCHING GRANT BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		11,913,333,978.43	11,902,463,000.00	11,902,463,000.00	-	100	
		FLOOD INTERVENTIONS BORNO STATE SOCIAL INVESTMENT AGENCY		8,665,919,102.14			-		
		SABER (State Action on Business Enabling Reforms) Program CAPITAL RECIEPT		23,654,658,490.00	61,986,192,000.00	61,986,192,000.00	-	38	
		TOTAL		77,162,730,125.41	73,888,655,000.00	73,888,655,000.00	-	104	62,510,015,442

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

DETAILS OF Total Capital Expenditures (According to Sectors)								
01 ADMINISTRATIVE SECTOR	Ref. Note SUPPL NOTES 1F	BED	PHC	2025 ACTUAL Others	Total 2025 Actual ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
011100100100 GOVERNMENT HOUSE				2,592,420,920.26	2,592,420,920.26	5,400,000,000.00	2,807,579,079.74	2,142,228,710.52
011100100200 DEPUTY GOVERNOR'S OFFICE					-	111,000,000.00	111,000,000.00	110,870,000
011100800100 BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)				6,988,530,000.00	6,988,530,000.00	5,500,000,000.00	(1,488,530,000.00)	2,188,406,999
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)				33,600,000.00	33,600,000.00	91,000,000.00	57,400,000.00	13,579,642
016100100100 SECRETARY TO THE STATE GOVERNMENT (SSG)				2,651,080,410.33	2,651,080,410.33	5,838,350,000.00	3,187,269,589.67	3,076,366,746.08
011101800100 SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)					-		-	107,982,686
016103500100 BORNO STATE PENSIONS DEPARTMENT					-	20,000,000.00	20,000,000.00	2,400,000
014903500200 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD					-		-	
016103700100 BORNO STATE PILGRIMS WELFARE BOARD				1,910,423,000.00	1,910,423,000.00	1,885,000,000.00	(25,423,000.00)	
016110100100 BORNO STATE SECURITY TRUST FUND (STF)				62,942,086,983.00	62,942,086,983.00	62,234,023,000.00	(708,063,983.00)	
016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES				319,033,590.35	319,033,590.35	819,000,000.00	499,966,409.65	273,522,965
011200100100 STATE ASSEMBLY MANAGEMENT/ADMINISTRATION					-		-	
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				4,235,000.00	4,235,000.00	94,235,000.00	90,000,000.00	
012300100100 MINISTRY OF INFORMATION AND INTERNAL				554,799,118.31	554,799,118.31	3,040,000,000.00	2,485,200,881.69	4,403,620,478
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)				25,500,000.00	25,500,000.00	3,400,000,000.00	3,374,500,000.00	9,834,500
012305700100 COUNCIL FOR ARTS AND CULTURE					-	322,100,000.00	322,100,000.00	6,450,000
012500100100 HEAD OF SERVICE					-	110,000,000.00	110,000,000.00	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA					-		-	19,125,870
014000100100 OFFICE OF THE STATE AUDITOR GENERAL				11,750,000.00	11,750,000.00	87,000,000.00	75,250,000.00	9,975,000

	Ref. Note		2025 ACTUAL		Total 2025 Actual	Budget 2025	Variance	Actual 2024
01 ADMINISTRATIVE SECTOR	SUPPL NOTES 1F	BED	PHC	Others	₦	₦		₦
014000200100 OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL				123,220,744.00	123,220,744.00	111,250,000.00	(11,970,744.00)	
014700100100 CIVIL SERVICE COMMISSION				3,346,200.00	3,346,200.00	10,000,000.00	6,653,800.00	
014700200100 LOCAL GOVERNMENT SERVICE COMMISSION					-		-	5,000,000
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION				4,200,000.00	4,200,000.00	240,000,000.00	235,800,000.00	21,435,000
016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)					-	2,000,000.00	2,000,000.00	
014000300100 BORNO STATE AUDIT SERVICE COMMISSION					-	16,400,000.00	16,400,000.00	
016101000100 BORNO STATE GUIDANCE AND COUNSELLING				1,000,000.00	1,000,000.00	70,000,000.00	69,000,000.00	21,255,000
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)				153,233,160.00	153,233,160.00	464,000,000.00	310,766,840.00	
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD				100,339,000.00	100,339,000.00	391,500,000.00	291,161,000.00	30,298,581
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE				3,496,970,132.09	3,496,970,132.09	3,585,500,000.00	88,529,867.91	5,390,732,083
016100700100 BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE				184,669,850.00	184,669,850.00	393,000,000.00	208,330,150.00	43,352,700
Less: COVID 19 EXPENDITURE (NOTE 15A)					-		-	
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS				6,113,172,969.47	6,113,172,969.47	4,971,286,000.00	(1,141,886,969.47)	3,210,701,021.98
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)					-	563,000,000.00	563,000,000.00	
011200300100 BORNO STATE HOUSE ASSEMBLY					-	2,630,000,000.00	2,630,000,000.00	
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION				28,787,300.00	28,787,300.00	45,000,000.00	16,212,700.00	
014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD				56,420,000.00	56,420,000.00	96,000,000.00	39,580,000.00	
							-	
TOTAL				88,298,818,377.81	88,298,818,377.81	102,540,644,000.00	14,241,825,622.19	21,087,137,983

2 ECONOMIC SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual	Budget 2025	Variance	Actual 2024
	SUPPL NOTES 1F		PHC	Others		₦	₦	₦
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				24,203,129,705.00	24,203,129,705.00	16,500,000,000.00	(7,703,129,705.00)	29,339,939,483.25
021502100100 MOHAMED LAWAN COLLEGE OF AGRICULTURE				-	-	-	-	1,070,000
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME				8,205,000.00	8,205,000.00	123,000,000.00	114,795,000.00	21,388,643
021511100100 BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY				-	-	213,000,000.00	213,000,000.00	420,000
026500100100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT				1,062,407,207.50	1,062,407,207.50	3,200,000,000.00	2,137,592,792.50	171,016,090
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)				-	-	2,703,000,000.00	2,703,000,000.00	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY				-	-	-	-	
022000200100 BORNO STATE DEBT MANAGEMENT OFFICE (DMO)				2,817,000.00	2,817,000.00	20,000,000.00	17,183,000.00	
022000100100 MINISTRY OF FINANCE-HQTRS				5,500,295,000.00	5,500,295,000.00	6,170,000,000.00	669,705,000.00	4,472,964,145.00
023800100100 BUDGET AND PLANNING				596,884,000.00	596,884,000.00	2,075,000,000.00	1,478,116,000.00	96,768,497
022000700100 OFFICE OF THE ACCOUNTANT GENERAL				-	-	56,400,000.00	56,400,000.00	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE				77,367,600.00	77,367,600.00	250,000,000.00	172,632,400.00	31,120,196
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM				1,348,212,441.18	1,348,212,441.18	11,500,000,000.00	10,151,787,558.82	1,558,480,888
022201800100 BORNO INVESTMENT COMPANY LTD				-	-	133,000,000.00	133,000,000.00	
022205200100 BORNO STATE HOTELS				-	-	180,000,000.00	180,000,000.00	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)				-	-	20,000,000.00	20,000,000.00	
022205900100 BORNO WIRE AND NAIL COMPANY				-	-	2,000,000.00	2,000,000.00	
022206000100 NEITAL NIGERIA LIMITED				-	-	10,000,000.00	10,000,000.00	1,530,000
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION				-	-	-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY				14,926,590,689.71	14,926,590,689.71	8,726,468,000.00	(6,200,122,689.71)	11,602,522,550
022905300100 BORNO EXPRESS TRANSPORT CORPORATION				91,320,000.00	91,320,000.00	890,000,000.00	798,680,000.00	37,762,700

2 ECONOMIC SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025	Variance	Actual 2024
	SUPPL NOTES 1F		PHC	Others		₦		₦
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)					-	320,529,000.00	320,529,000.00	137,813,079
022905700100 RURAL ELECTRIFICATION BOARD				2,687,920,450.00	2,687,920,450.00	3,858,231,000.00	1,170,310,550.00	
023400100100 MINISTRY OF WORKS AND HOUSING				53,744,365,766.23	53,744,365,766.23	40,602,000,000.00	(13,142,365,766.23)	32,779,941,954.54
023400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)				18,266,372,912.50	18,266,372,912.50	16,645,435,000.00	(1,620,937,912.50)	7,789,358,788
023800400100 STATE BUREAU OF STATISTICS					-		-	
025200100100 MINISTRY OF WATER RESOURCES				1,355,671,511.85	1,355,671,511.85	4,800,000,000.00	3,444,328,488.15	1,679,045,405
025210300100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY				403,315,186.03	403,315,186.03	3,930,000,000.00	3,526,684,813.97	479,487,044.65
025300100100 MINISTRY OF HOUSING AND ENERGY					-		-	
025301000100 BORNO STATE HOUSING CORPORATION					-		-	
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT				21,579,397,881.26	21,579,397,881.26	20,342,800,000.00	(1,236,597,881.26)	12,813,222,415.71
026000100100 MINISTRY OF LANDS & SURVEY					-		-	
022205400200 KANO MOTOR PARK AND MARKET					-	14,100,000.00	14,100,000.00	
022205600100 MAIDUGERI INTERNATIONAL HOTEL					-	5,000,000.00	5,000,000.00	
022206100100 BORNO SUPPLY COMPANY					-	4,000,000.00	4,000,000.00	
022205400100 MONDAY MARKET COMPANY LIMITED					-	6,000,000.00	6,000,000.00	
22201000100 BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)				10,054,858,381.19	10,054,858,381.19	759,000,000.00	(9,295,858,381.19)	
22205100100 BORNO STATE MINING COMPANY LIMITED				25,100,000.00	25,100,000.00	1,000,000,000.00	974,900,000.00	
23400700100 BORNO STATE HOUSING CORPORATION					-	300,000,000.00	300,000,000.00	
23800200100 BORNO STATE BUREAU OF STATISTICS				17,460,000.00	17,460,000.00	147,500,000.00	130,040,000.00	
							-	
TOTAL				155,951,690,732.45	155,951,690,732.45	145,506,463,000.00	(10,445,227,732.45)	103,013,851,879

3 LAW & JUSTICE SECTOR		Ref. Note	BED	2025 ACTUAL		Total 2025 Actual	Budget 2025	Variance	Actual 2024
		SUPPL NOTES 1F		PHC	Others		₦		₦
032600100100	MINISTRY OF JUSTICE				1,939,193,721.25	1,939,193,721.25	1,837,000,000.00	(102,193,721.25)	89,722,012
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES				-	-		-	
031805100100	HIGH COURT OF JUSTICE				-	-	20,000,000.00	20,000,000.00	
031805300100	SHARIA COURT OF APPEAL				-	-	3,400,000.00	3,400,000.00	
032605400100	AREA COURT				-	-		-	
032600200100	BORNO STATE PREROGATIVE OF MERCY				-	-	3,400,000.00	3,400,000.00	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL				-	-	3,400,000.00	3,400,000.00	
					-	-		-	
TOTAL					1,939,193,721.25	1,939,193,721.25	1,867,200,000.00	(71,993,721.25)	89,722,012
4 SOCIAL SECTOR		Ref. Note	BED	PHC	2025 ACTUAL		Budget 2025	Variance	Actual 2024
		SUPPL NOTES 1F			Others	Total 2025 Actual	₦		₦
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION				6,366,564,924.98	6,366,564,924.98	6,770,000,000.00	403,435,075.02	4,793,295,498.25
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					-		-	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				5,595,739,355.72	5,595,739,355.72	8,134,900,000.00	2,539,160,644.28	5,230,374,913.86
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				10,203,248,433.61	10,203,248,433.61	15,850,000,000.00	5,646,751,566.39	9,417,955,808.12
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION	SUPPL NOTES 3A	9,628,810,301.85			9,628,810,301.85	11,000,000,000.00	1,371,189,698.15	
051700800100	BORNO STATE LIBRARY BOARD				25,000,000.00	25,000,000.00	20,000,000.00	(5,000,000.00)	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY					-	50,000,000.00	50,000,000.00	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD					-	3,400,000.00	3,400,000.00	
051706700100	RAMAT POLYTECHNIC MAIDUGURI				2,522,668,011.54	2,522,668,011.54	1,720,000,000.00	(802,668,011.54)	1,173,818,140

4 SOCIAL SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025 ₦	Variance	Actual 2024 ₦
	SUPPL NOTES 1F		PHC	Others				
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-		-	
051701900200 COLLEGE OF EDUCATION WAKA - BIU					-		-	
051705500100 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA				140,573,631.58	140,573,631.58	1,282,600,000.00	1,142,026,368.42	20,453,276
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)				1,896,266,611.37	1,896,266,611.37	3,450,000,000.00	1,553,733,388.63	1,449,210,919
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD				150,769,020.00	150,769,020.00	500,000,000.00	349,230,980.00	
051705700100 BORNO STATE SCHOLARSHIPS BOARD				5,636,467,589.63	5,636,467,589.63	9,382,165,000.00	3,745,697,410.37	8,354,591,507
051706500100 EDUCATION TRUST FUND				1,777,886,411.08	1,777,886,411.08	2,536,000,000.00	758,113,588.92	2,219,279,228
051800100100 MINISTRY OF HIGHER EDUCATION					-		-	
052100100100 MINISTRY OF HEALTH	SUPPL NOTES 3B		9,651,691,125.25	5,511,246,768.01	15,162,937,893.26	23,127,625,000.00	7,964,687,106.74	8,857,432,403.70
052100200100 CONTRIBUTORY HEALTH CARE MANAGEMENT				1,281,232,530.40	1,281,232,530.40	1,396,247,000.00	115,014,469.60	819,833,967
052100300100 STATE PRIMARY HEALTHCARE DEVELOPMENT	SUPPL NOTES 3B		2,173,514,100.20		2,173,514,100.20	8,746,997,000.00	6,573,482,899.80	3,058,555,483
052110200100 HOSPITALS MANAGEMENT BOARD				1,692,076,645.58	1,692,076,645.58	10,564,293,000.00	8,872,216,354.42	
052110400100 COLLEGE OF NURSING AND MIDWIFERY				92,676,400.00	92,676,400.00	590,000,000.00	497,323,600.00	90,373,600
052110600100 COLLEGE OF HEALTH TECHNOLOGY				65,574,000.00	65,574,000.00	125,500,000.00	59,926,000.00	26,945,500
053500100100 MINISTRY OF ENVIRONMENT				2,460,258,867.00	2,460,258,867.00	11,070,391,000.00	8,610,132,133.00	2,507,147,773
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION					-	217,340,000.00	217,340,000.00	
053905100100 BORNO STATE SPORTS COUNCIL					-	10,000,000.00	10,000,000.00	
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS					-	3,894,992,000.00	3,894,992,000.00	
056400100100 MINISTRY OF RELIGIOUS AFFAIRS				5,015,825,877.71	5,015,825,877.71	6,225,835,000.00	1,210,009,122.29	2,856,155,091.77
055200200100 ISLAMIC PREACHING BOARD					-		-	
056400300100 BORNO STATE COUNCIL OF ULAMAS					-	3,400,000.00	3,400,000.00	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER					-	3,400,000.00	3,400,000.00	

4 SOCIAL SECTOR	Ref. Note	BED	2025 ACTUAL		Total 2025 Actual ₦	Budget 2025	Variance	Actual 2024
	SUPPL NOTES 1F		PHC	Others		₦		₦
021500100100 MINISTRY OF INTERGOVERNMENTAL AFFAIRS					-		-	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)				748,699,440.36	748,699,440.36	1,237,650,000.00	488,950,559.64	563,608,757
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY				28,920,000.00	28,920,000.00	2,973,781,000.00	2,944,861,000.00	
051707400100 BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE				481,952,567.00	481,952,567.00	1,613,000,000.00	1,131,047,433.00	
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES				16,420,000.00	16,420,000.00	1,102,000,000.00	1,085,580,000.00	
052100800100 BORNO STATE TEACHING HOSPITAL				3,140,972,604.07	3,140,972,604.07	22,554,571,000.00	19,413,598,395.93	6,161,571,237.75
053505600100 BORNO STATE AFORESTATION PROJECT					-	20,000,000.00	20,000,000.00	
053505900100 BORNO STATE WATER-SHED MANAGEMENT					-	20,000,000.00	20,000,000.00	
053905700100 BORNO STATE SOCIAL INVESTMENT AGENCY					-	2,100,000,000.00	2,100,000,000.00	
Less: COVID 19 EXPENDITURE (NOTE 15A)					-		-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD					-		-	
051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				25,162,866.25	25,162,866.25	1,051,000,000.00	1,025,837,133.75	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA -					-	1,475,829,000.00	1,475,829,000.00	
052100900100 BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)					-	186,325,000.00	186,325,000.00	
053505500100 BORNO STATE AGENCY FOR GREAT GREEN WALL				669,483,811.93	669,483,811.93	1,500,000,000.00	830,516,188.07	
056400200100 BORNO STATE ISLAMIC PREACHING BOARD					-	5,000,000.00	5,000,000.00	
							-	
TOTAL		9,628,810301.85	11,825,205,225.45	55,545,686,367.82	76,999,701,895.12	162,514,241,000.00	85,514,539,104.88	57,600,603,104

Details of Capital Expenditures of Parastatals (Included in 15A Above)							
01 ADMINISTRATIVE SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024		
	SUPPL NOTES 1F	₦	₦		₦		
11100800100 Borno State Emergency Management Agency		6,988,530,000.00	5,500,000,000.00	(1,488,530,000.00)	2,188,406,999.00		
11101000100 Borno State Bureau of Public Procurement (BPP)		33,600,000.00	91,000,000.00	57,400,000.00	13,579,642.00		
16103700100 Borno State Pilgrims Welfare Board		1,910,423,000.00	1,885,000,000.00	(25,423,000.00)	-		
16110100100 Borno State Security Trust Fund (STF)		61,092,396,959.00	62,234,023,000.00	1,141,626,041.00	-		
12300400100 Borno Radio Television Corporation (BRTV)		25,500,000.00	3,400,000,000.00	3,374,500,000.00	9,834,500.00		
12305700100 Council for Arts and Culture		-	322,100,000.00	322,100,000.00	6,450,000.00		
12500600100 Abba Ashigar College of Business and Administrative Studies Konduga		-	-	-	19,125,870.00		
14800100100 Borno State Independent Electoral Commission		4,200,000.00	240,000,000.00	235,800,000.00	21,435,000.00		
16103300100 Borno State Agency for the Control of HIV/AIDS & Malaria (BOSACAM)		-	2,000,000.00	2,000,000.00	-		
16101000100 Borno State Guidance and Counselling Board		1,000,000.00	70,000,000.00	69,000,000.00	21,255,000.00		
16100500100 Borno State Urban Planning & Development Board		100,339,000.00	391,500,000.00	291,161,000.00	30,298,581.00		
16100600100 Borno Geographic Information Service (BOGIS)		3,496,970,132.09	3,585,500,000.00	88,529,867.91	5,390,732,083.00		
16100700100 Borno State Agency for the Coordination of Sustainable Development and Humanitarian		184,669,850.00	393,000,000.00	208,330,150.00	43,352,700.00		
16100900100 Borno State Department of Special Projects		6,113,172,969.47	4,971,286,000.00	(1,141,886,969.47)	3,210,701,021.98		
16213200101 Borno State Community & Social Development Agency (BOCSDA)		-	563,000,000.00	563,000,000.00	-		
TOTAL		79,950,801,910.56	83,648,409,000.00	3,697,607,089.44	10,955,171,396.98		

2 ECONOMIC SECTORS SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024			
	SUPPL NOTES 1F	₦	₦		₦			
21502100100 Mohamet Lawan College of Agriculture		-	-		1,070,000.00			
21510200100 Borno State Agricultural Development Programme		8,205,000.00	123,000,000.00	114,795,000.00	21,388,643.00			
21511100100 Borno State Agricultural Machanization Authority		-	213,000,000.00	213,000,000.00	420,000.00			
26500200100 Borno State Livestock Management Agency		-	2,703,000,000.00	2,703,000,000.00	-			
21511300100 Borno State Livestock Development Agency		-	-	-	-			
22000200100 Borno State Debt Management Office (DMO)		2,817,000.00	20,000,000.00	17,183,000.00	-			
22000800100 Borno State Internal Revenue Service		77,367,600.00	250,000,000.00	172,632,400.00	31,120,196.00			
22201800100 Borno Investment Company Ltd		-	133,000,000.00	133,000,000.00	-			
22205200100 Borno State Hotels		-	180,000,000.00	180,000,000.00	-			
22205700100 Borno State Plastic Company (BOPLAS)		-	20,000,000.00	20,000,000.00	-			
22205900100 Borno Wire and Nail Company		-	2,000,000.00	2,000,000.00	-			
22206000100 Neital Nigeria Limited		-	10,000,000.00	10,000,000.00	1,530,000.00			
22905300100 Borno Express Transport Corporation		91,320,000.00	890,000,000.00	798,680,000.00	37,762,700.00			
22905500100 Borno State Traffic Management Agency (BOTMA)		-	320,529,000.00	320,529,000.00	137,813,079.00			
22905700100 Rural Electrification Board		2,687,920,450.00	3,858,231,000.00	1,170,310,550.00	-			
23400400100 Borno Road Maintenance Agency (BORMA)		19,117,223,763.70	16,645,435,000.00	(2,471,788,763.70)	7,789,358,788.00			
25210300100 State Rural Water Supply and Sanitation Agency		403,315,186.03	3,930,000,000.00	3,526,684,813.97	479,487,044.65			
25301000100 Borno State Housing Corporation		-	-	-	-			
22205400200 Kano Motor Park and Market		-	14,100,000.00	14,100,000.00	-			
22205600100 Maidugeri International Hotel		-	5,000,000.00	5,000,000.00	-			
22206100100 Borno Supply Company		-	4,000,000.00	4,000,000.00	-			
22205400100 Monday Market Company Limited		-	6,000,000.00	6,000,000.00	-			
22201000100 Borno State Investment Promotion Agency (BOSIPA)		10,054,858,381.19	759,000,000.00	(9,295,858,381.19)	-			
22205100100 Borno State Mining Company Limited		25,100,000.00	1,000,000,000.00	974,900,000.00	-			
23400700100 Borno State Housing Corporation		-	300,000,000.00	300,000,000.00	-			
23800200100 Borno State Bureau of Statistics		17,460,000.00	147,500,000.00	130,040,000.00	-			
TOTAL		32,485,587,380.92	31,533,795,000.00	(951,792,380.92)	8,499,950,450.65			

3 LAW & JUSTICE SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024			
	SUPPL NOTES 1F	₦	₦		₦			
32600600100 Mohammed Goni College of Legal & Islamic Studies		-	-		-			
32600700100 Borno State Higher Islamic School		-	3,400,000.00	3,400,000.00	-			
TOTAL		-	3,400,000.00	3,400,000.00	-			
4 SOCIAL SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024			
	SUPPL NOTES 1F	₦	₦		₦			
51700300100 Borno State Universal Basic Education Board		9,628,810,301.85	11,000,000,000.00	1,371,189,698.15	-			
51700800100 Borno State Library Board		25,000,000.00	20,000,000.00	(5,000,000.00)	-			
51701000100 Borno State Agency for Mass Literacy		-	50,000,000.00	50,000,000.00	-			
51701100100 Borno State Nomadic Education Board		-	3,400,000.00	3,400,000.00	-			
51706700100 Ramat Polytechnic Maiduguri		2,522,668,011.54	1,720,000,000.00	(802,668,011.54)	1,173,818,140.00			
51701900100 Sir Kashim Ibrahim College of Education		-	-	-	-			
51701900200 College of Education Waka - Biu		-	-	-	-			
Umar Ibn Ibrahim El-Kanemi College of Education								
51705500100 Science and Technology Bama		140,573,631.58	1,282,600,000.00	1,142,026,368.42	20,453,276.00			
51705600100 Borno State Sir Kashim Ibrahim University (BSKIU)		1,896,266,611.37	3,450,000,000.00	1,553,733,388.63	1,449,210,919.00			
51705400100 Borno State Secondary Schools Education Board		150,769,020.00	500,000,000.00	349,230,980.00	-			
51705700100 Borno State Scholarships Board		5,636,467,589.63	9,382,165,000.00	3,745,697,410.37	8,354,591,507.00			
51706500100 Education Trust Fund		1,777,886,411.08	2,536,000,000.00	758,113,588.92	2,219,279,228.00			
52100200100 Contributory Health Care Management Agency		1,281,232,530.40	1,396,247,000.00	115,014,469.60	819,833,967.00			
52100300100 State Primary Healthcare Development Agency		2,173,514,100.20	8,746,997,000.00	6,573,482,899.80	3,058,555,483.00			
52110200100 Hospitals Management Board		1,692,076,645.58	10,564,293,000.00	8,872,216,354.42	-			
52110400100 College of Nursing and Midwifery		92,676,400.00	590,000,000.00	497,323,600.00	90,373,600.00			
52110600100 College of Health Technology		65,574,000.00	125,500,000.00	59,926,000.00	26,945,500.00			
53501600100 Borno State Environmental Protection Agency		-	217,340,000.00	217,340,000.00	-			
53905100100 Borno State Sports Council		-	10,000,000.00	10,000,000.00	-			

4 SOCIAL SECTOR	Ref. Note	Total 2025 Actual	Budget 2025	Variance	Actual 2024			
	SUPPL NOTES 1F	₦	₦		₦			
55200200100 Islamic Preaching Board		-	-	-	-			
56400300100 Borno State Council of Ulama		-	3,400,000.00	3,400,000.00	-			
56400400100 Borno State Islamic Research Center		-	3,400,000.00	3,400,000.00	-			
Borno State Arabic and Sangaya Education Board								
51706600100 (BOSASEB)		748,699,440.36	1,237,650,000.00	488,950,559.64	563,608,757.00			
Borno State Information Technology Development								
51705800100 Agency		28,920,000.00	2,973,781,000.00	2,944,861,000.00	-			
51707400100 Borno State Mohamet Lawan College of Agriculture		481,952,567.00	1,613,000,000.00	1,131,047,433.00	-			
Borno State Mohammed Goni College of Legal &								
51707500100 Islamic Studies		16,420,000.00	1,102,000,000.00	1,085,580,000.00	-			
52100800100 Borno State Teaching Hospital		3,140,972,604.07	22,554,571,000.00	19,413,598,395.93	6,161,571,237.75			
53505600100 Borno State Aforestation Project		-	20,000,000.00	20,000,000.00	-			
53505900100 Borno State Water-shed Management Agency		-	20,000,000.00	20,000,000.00	-			
53905700100 Borno State Social Investment Agency		-	2,100,000,000.00	2,100,000,000.00	-			
Borno State Abba Ashigar College of Business and								
51705900100 Administrative Studies Konduga		25,162,866.25	1,051,000,000.00	1,025,837,133.75	-			
51706900100 Borno State College of Education Waka - Biu		-	1,475,829,000.00	1,475,829,000.00	-			
Borno State Drugs and Medical Consumables								
52100900100 Management Agency (BODMA)		-	186,325,000.00	186,325,000.00	-			
53505500100 Borno State Agency for Great Green Wall		669,483,811.93	1,500,000,000.00	830,516,188.07	-			
56400200100 Borno State Islamic Preaching Board		-	5,000,000.00	5,000,000.00	-			
TOTAL		32,195,126,542.84	87,440,498,000.00	55,245,371,457.16	23,938,241,614.75			
Summary of HOP.GOV Capital Expenditure Cost		Total 2025 Actual	Budget 2025	Variance	Actual 2024			
BED	SUPPL NOTES 3A	9,628,810,301.85	11,003,400,000.00	1,374,589,698.15	-			
PHC	SUPPL NOTES 3B	11,825,205,225.45	25,403,922,000.00	13,578,716,774.55	12,053,170,130.90			
TOTAL		21,454,015,527.30	36,407,322,000.00	14,953,306,472.70	12,053,170,130.90			

NOTE 16 - CASH AND OTS EQUIPMENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

DETAILS

Cash Balances with Sub-Treasuries
Cash Held by MDAs- Overhead
Cash Held by MDAs- Capital
Cash Held by MDAs- Salaries
Cash Held - Other MDAs

2025	2024
₦	₦
3,831,019,811.71	25,417,132,281
666,865,406.00	1,464,368,811
3,770,579,950.80	1,350,201,520
	-
31,822,994,074.59	46,482,861,423
40,091,459,243.10	74,714,564,035

BANKS

ACCT NO. Consolidated Revenue Fund(CRF)

ZENITH 1013042850 BOSG SURE - P ACCOUNT
ZENITH 1014355706 BOSG CBN INTERVENTION FUND
ZENITH 1014381754 EXCESS CRUDE ACCOUNT - BACKED LOAN
ZENITH 1014669597 BOSG CBN INTERVENTION FUND 2
ZENITH 1014998301 BOSG NATIONAL HOUSING FUND
ZENITH 1015005802 BOSG BUDGET SUPPORT
ZENITH 5070563989 BOSG CENTRAL ACCOUNT (DOMICILLIARY)
STERLING 0073039056 BOSG PROJECT ACCOUNT II
STERLING 0501410211 MIN OF TRADE INV AND TOURISM CAPITAL
GTB 0210061515 BOSG SPECIAL FUND ACCOUNT
ZENITH 1229094854 BORNO STATE GOVT.STAFF LOAN ACCOUNT
GTB 0109888962 STAFF CAR LOAN FUND (MIN OF JUSTICE)
GTB 0026552953 MINISTRY OF LG AND CHIEFTANCY AFFAIRS
ACCESS 0041562099 FURNITURE LOAN ACCOUNT
ACCESS 0041565540 HOUSING LOAN ACCOUNT
ACCESS 1403319274 BORNO STATE CBN HEALTH PROJECT ACCOUNT-LOAN A/C
UNITY BANK 0046215622 SSH A ALIU DIALYSIS CENTER ACCOUNT
POLARIS 1790102939 BOSG FERTILIZER SALE

1,571,469,753.60

DETAILS	
POLARIS	1750014197 BORNO STATE EXPRESS REVENUE
POLARIS	1750011440 MINISTRY OF HIGHER EDUCATION
POLARIS	1771027879 UMARU SHEHU HOSPITAL (OVERHEAD ACCOUNT)
POLARIS	1771027907 UMARU SHEHU HOSPITAL (CAPITAL ACCOUNT)
POLARIS	1771027471 MINISTRY OF AGRIC AND NATURAL RESOURCES
ACCESS	0004965362 MINISTRY OF EDUCATION PROJECT ACCOUNT
ACCESS	0004966242 MINISTRY OF EDUCATION RENOVATION ACCOUNT
ACCESS	0004966156 BORNO STATE UNIVERSITY TECHNICAL COMMITTEE
ACCESS	0004984389 MINISTRY OF HOUSING AND RURAL ELECTRIFICATION
FBN	2013625384 MEMBERS CAR LOAN ACCOUNT
FBN	2013618955 BOSG DISPOSAL OF GOV'T QUARTERS
FBN	2013618979 BOSG OWNER OCCUPIER
FBN	2033386931 STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)
FBN	2034747843 BORMA OVERHEAD ACCOUNT
HERITAGE	6001788575 MINISTRY FOR LOCAL GOV'T
UNION BANK	0024867763 MINISTRY OF WORKS AND TRANSPORT
UNION BANK	0024743548 BORNO STATE HAJ 2004
UNION BANK	0024743593 GOVERNOR'S OFFICE SPECIAL ACCOUNT
UNION BANK	0024852400 SECRETARY BSPWB
UNION BANK	0024828030 WAKA BIU COLLEGE OF EDUCATION
UNION BANK	0033995165 BORNO STATE COOP. FEED ACCOUNT
UNION BANK	0033994278 MINISTRY OF WORKS AND HOUSING TENDER FEE
UBA	1022751503 BORNO STATE COVID- 19 SUPPORT
UBA	1022757787 MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)
UBA	1022546165 BORNO STATE MALARIA IMPACT ACCOUNT
Stanbic IBTC	BORNO STATE MINISTRY OF EDUCATION - ETF
KEYSTONE	1100007203 BORNO STATE INTEGRATED WATER RESOURCE MGT
KEYSTONE	11000013831 MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.

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2024
₦

DETAILS		2025 ₦	2024 ₦
KEYSTONE	1310005394 BORNO STATE HOUSING COPERATION		
KEYSTONE	1280001623 BORNO STATE MINISTRY OF EDUCATION		
JAIZ	0005085183 BORNO STATE RURAL HOUSING (MAIN)		
JAIZ	0001888056 MINISTRY RECONSTRUCTION REHABILITATION RESETTLE		
First Bank	2013544553 BIR-Revenue Accounts		
Zenith Bank	1011977763 BIR-Non Expendable	1,426,150,007.71	
Zenith Bank	1010554491 BOSG Project Account	203,484,974.70	14,900,000,000
Zenith Bank	1013547685 BOSG Leave Grant Account		
GT Bank	BOSG Counterpart Fund-Ministry of Environment		
Union Bank	0041113723 BOSG Salary Account		
Union Bank	Central Account Borno State		
Zenith Bank	1010552167 BOSG CENTRAL ACCOUNT		
Access Bank	0003855483 B/S Capital Project Acct(1000 H.P)		
U.B.A Plc	1011250105 Borno State Joint Project Account		
U.B.A Plc	1011250105 Borno State Joint Accrued Interest Account		
Access Bank	0003855218 Capital Project Interest Account		
Zenith Bank	1011357376 BOSG Interest Earned Account		
U.B.A Plc	1010124195 Borno State Proj. Accrued Interest Account		
Heritage Bank	6001788410 BOSG University Donation Act.		
Eco Bank	100-Housing Unit Tax Account		
Access Bank	0003855160 Borno State Project Account II		
Access Bank	0003855067 Borno State Excess Crude Account		
U.B.A Plc	Ministry of Health(Non-withdrawal)		
U.B.A Plc	Ministry of Health(Non-withdrawal Account)		
Heritage Bank	6001788317 Disposal of S.Government Unserviceable		
Unity Bank	0001852703 Joint Development Project Act(I&II)		
Unity Bank	0021613460 Joint Project Account(Legacy)		
Unity Bank	0021005668 BOSG Special Project Account		

DETAILS		2025 ₦	2024 ₦
Zenith Bank	1014944418 Pension & Gratuity		
Access Bank	1000 Housing Project		
Unity Bank	0002035691 Borno State Govt Salary Account		
Access Bank	0056016123 Special Project Account		
Union Bank	0024744208 BOSG Project Account		
First Bank	2014856172 Borno State Project A/c-State		
Diamond Bank	BIR-PAYE(Local Government)		
Heritage Bank	5900005044 VIO-Road Taxes and Fees Acct		
Sterling Bank	0040599192 VIO-Revenue Account IRO		
Sterling Bank	Non Oil Revenue Account		
Sterling Bank	0062032230 Borno State Excess Pet. Profit Tax		
Access Bank	0003855115 Borno State Non-Exp Rev 1		
Access Bank	0003855122 Borno State Non-Exp Rev 2		
Heritage Bank	6001788290 Min. Of Agric (Fertilizer 2010)		
Jaiz Bank	0006219082 FAMILY HOMES Account (BO RURAL HOUSING A/C (MRRR) DEBT SERVICE		
	Other CRF Account		
Jaiz Bank	BORNO STATE JAIZ BANK ACCOUNT		10,000,000,000
Zenith Bank	1213722815 BORNO STATE ECOLOGICAL ACCOUNT (STATE)	629,915,075.70	517,132,281
		3,831,019,811.71	25,417,132,281
MDAs Cash & Bank Balances- Overhead Costs Accounts			
Bank	0000000001 Adminstrative Sector		
Zenith Bank	1010689562 Government House Overhead	520,125,790.80	457,994,746
Zenith Bank	Office of Secretary to the State Government		
Zenith Bank	1010960715 Office of Head of Service	6,693,940.00	7,930,505
Zenith Bank	1010290399 Establishment Department	2,201.00	
Zenith Bank	1010293871 Pension Department	431,249.20	
Zenith Bank	Department of Political		
Zenith Bank	1016261751 Office of Auditor General Overhead Cost Account	395,130.10	640,266
Zenith Bank	1012329871 Local Government Service Commission	4,806.80	

DETAILS		2025 ₦	2024 ₦
Sterling Bank	0000506451 Civil Service Commission		16,815
Zenith Bank	1013107393 Borno State House of Assembly- Overhead	263,822.00	
Zenith Bank	1011144303 Borno State House of Assembly- Overhead	5,407,638.80	-110,271
Zenith Bank	Local Government Audit Department		
Zenith Bank	1012193449 Ministry of Home Affairs, Information & Centre	390,760.50	3,882,233
Zenith Bank	Ministry of Home Affairs, Information & Centre		
Zenith Bank	1013184903 Ministry of Inter Governmental Affairs and Studies		3,843,998
Unity Bank	0003258104		
U.B.A Plc	1003606589 Borno State Independent Electoral Commission		
Zenith Bank	1012867681 State Council of Art	1,342.70	2,101
Bank	0000000002 Economic Sector		
Zenith Bank	1012672247 Ministry of Agriculture and Nat. Resources	5,410,772.90	250,710
Zenith Bank	1014279750 Ministry of Trade, Investment and Tourism Overhead Cost Account	190,055.40	170,862
Zenith Bank	1012792952 Ministry of Trade, Investment and Tourism		
Zenith Bank	1010941402 Ministry of Finance(Hqtrs)		141,039,559
Zenith Bank	1012137294 Office of Accountant General	3,063,852.50	6,660,154
Zenith Bank	Office of Accountant General-Gratuity		
Zenith Bank	1011413414 Ministry of Housing and Rural Electrofication		
Zenith Bank	1017738225 Ministry of Water Resources	23,184,825.70	49,049,858
Fidelity Bank	4010207829 Ministry of Water Resources		
Zenith Bank	1012171867 Ministry of Works and Transport	76,623.40	76,778
Zenith Bank	Ministry of Lands and Survey		
Zenith Bank	1010607438 Ministry of Budget & Planning	7,850,930.60	1,815,026
Zenith Bank	1012805757 Ministry of Animal Resources and Fisheries Development		466,307
Zenith Bank	1011413414 Ministry of Housing and Rural Electrofication		
Zenith Bank	1014557335 Ministry of Rehabilitation, Recons. & Resettlements	1,790,831.70	7,650,291

DETAILS		2025 ₦	2024 ₦
Zenith Bank	1016607959 Ministry of Science, Technology & Innovation		
UBA	1003114192 Borno State Geographic Information OverHead Cost Account	599,900.70	3,633,633
Zenith Bank	1017039623 Ministry of Transport- Overhead Account	2,790,533.80	155,104
Bank	0000000003 Law & Justice Sector		
Zenith Bank	1010451019 Ministry of Justice	13,855,854.00	29,957,532
Eco Bank	3122010248 High Court Of Justice	47,309,753.00	222,000,833
Zenith Bank	1012792141 High Court Of Justice- Salary		
Zenith Bank	1012792127 Area Courts- Salary		
Entetprises Bank	Sharia Court of Appeal		
Zenith Bank	1016080305 Sharia Court of Appeal- Overhead	131,125.50	184,196
Eco Bank	31222020283 Judicial Service Commission		
Zenith Bank	1012793667 Judicial Service Commission		
zenith	1229886484 PREROGATIVE OF MERCY	3,385.70	
Bank	0000000005 Social Service Sectors		
Zenith Bank	1012866268 Ministry of Women Affairs & Soc. Dev		394,443,805
Zenith Bank	1013344279 Borno State Ministry of Youth Empowerment & Sport Development	10,027,475.50	27,726
Zenith Bank	1011313349 Ministry of Environment	3,632,307.90	800,021
Zenith Bank	1012171616 Ministry for Religious Affairs and special Education	75,904.20	108,789,125
Zenith Bank	1010377098 Ministry for Local Government & Emirate Affairs		
Eco Bank plc	2362052326 Ministry of Poverty Alleviation & Youth Empowerment		
Zenith Bank	1218784438 Ministry of Poverty Alleviation & Youth Empowerment		
UBA Bank	1005195364 Ministry of Health and Human Services	6,219,760.50	10,971,455
Fiderilty	5030071838 Ministry of Education	6,934,831.10	11,986,208
Zenith Bank	Ministry of Education- Other Balances		
Zenith Bank	1016609959 Ministry of Higher Education		
Sterling Bank	0022925441 Ministry of Higher Education		

DETAILS			2025 ₦	2024 ₦
Eco Bank plc	Ministry of Education Tsangaya Alc			
Eco Bank plc	Education Resource Centre			
	Education Resource Centre			
			666,865,406.00	1,464,368,811
	MDAs Cash & Bank Balances-CDF Accounts			
Bank	0000000001	Administrative Sector		
Zenith Bank	1012375342	Government House Capital	666,459.30	1,557
Zenith Bank		Office of the Secretary to the State Government		
Zenith Bank		Office of the Head of Service		
Zenith Bank	1010290399	Establishment Department		6,921
Zenith Bank	1017335686	Pension Department	24,639.80	
Zenith Bank		Department of Political		
Zenith Bank	1219751718	Office of the State Auditor General	68,239.70	69,745
Zenith Bank		Civil Service Commission		
Unity Bank	0002040389	Local Government Service Commission		
Zenith Bank		Borno State House of Assembly		
Zenith Bank	1014572585	Office of the Auditor General Local Government	3,795.00	
Zenith Bank	1011473540	Min. of Home Affairs, Information & Culture	80,143,429.00	20,921,361
Zenith Bank		Min. of Home Affairs, Information & Culture		
Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties		339,883
Zenith Bank		Ministry of Monitoring & Special Projects		
Zenith Bank	1010387954	Borno state Independent Electoral commission	294,187,291.00	51,437
Zenith Bank	1011628443	Borno State Local Government Audit	22,056.50	23,022
ACCESS	0041557231	BORNO RADIO TELEVISION CORPORATION CAPITAL	125,405.10	
ZENITH	1228915075	BORNO STATE DEPT OF MONITORING AND EVALUATION	148,345,768.90	
ACCESS	0004965142	LOCAL GOVERNMENT SERVICE COMMISSION	111,838,388.50	

DETAILS		2025	2024
		₦	₦
Bank	0000000002 Economic Sector		
Zenith Bank	1012195072 Ministry of Agriculture and Natural Resources	13,938,085.50	133,658,191
Zenith Bank	1010810937 Ministry of Trade, Investment and Tourism Capital Account	71,300,839.30	600,577
Zenith Bank	0501410211 Ministry of Trade, Investment and Tourism		
Zenith Bank	1010590415 Ministry of Finance(Hqtrs)		2,988,395
Zenith Bank	1010552167 Office of Accountant General		
Zenith Bank	1014944418 Office of Accountant General		
Zenith Bank	1011592801 Ministry of Housing		
Zenith Bank	1010602361 Ministry of Water Resources	39,882,939.30	72,693,376
UBA	1004976515 Ministry of Water Resources	68,756.90	37,585,151
Zenith Bank	1010447007 Ministry of Works and Transport	27,380,085.40	177,758,595
Zenith Bank	Ministry of Land Surveys		
Zenith Bank	1010844754 Department of Budget and Planning	1,571,055.80	1,474,689
Zenith Bank	1012805740 Ministry of Animal Resources and Fisheries Development		184,173,352
Zenith Bank	1014557249 Ministry of Rehabilitation, Recons. & Resettlements	1,413,010.80	383,336,259
Zenith Bank	1012329163 Borno State Geoinformation Services	124,239,411.90	
Zenith Bank	1016607935 Ministry of Science, Technology & Innoviation		
Zenith Bank	1016729709 Ministry of Transport	52,901.00	291,052
ZENITH	1229381020 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT CAP	16,720,118.50	
ZENITH	1311246426 Borma Capital Project Account 2	243,951,600.00	
Bank	0000000003 Law & Justice		
Zenith Bank	1010454890 Ministry Of Justice	304,822,394.80	5,921,920
Zenith Bank	1013302882 Ministry Of Justice- Other Balances	112,536,163.90	577,298
Zenith Bank	Area Courts		
Enterprises Bank	Sharia Court of Appeal		
Eco Bank	Judicial Service Commission		

DETAILS		2025 ₦	2024 ₦
Bank	0000000005 Social Services Sector		
Zenith Bank	1012375603 Ministry of Women Affairs & Social Development		11,592
Zenith Bank	1012311483 Ministry of Sport Development		
Zenith Bank	1011101902 Ministry of Religious Affairs & Special Education	360,499.70	137,998
Zenith Bank	1011313253 Ministry Of Environment	4,393,939.80	59,307,276
First Bank	2034882760 Ministry for Local Government & Chieftancy Affairs		
Zenith Bank	1010546357 Ministryof Poverty Alleviation &Youth Empowerment	11,347,294.40	43,922
UBA Plc	Ministry of Health and Human Services		
Zenith Bank	1012212638 Ministry of Health and Human Services	51,294,291.30	60,482,259
Zenith Bank	1014963044 Ministry of Education	15,524.30	18,505
Zenith Bank	1012150828 Ministry of Education	11,190,585.00	207,727,188
Zenith Bank	1016607935 Ministry of Higher Education		
Zenith Bank	1012780229 Ministry of Higher Education		
ECOBANK	0054875498 RAMAT POLY CAPITAL ACCOUNT	192,827.70	
ECOBANK	2360118020 HOSPITAL MANAGEMENT BOARD CAPITAL EXPENDITURE ACCOUNT	1,933,165.80	
ZENITH	1312810332 BORNO STATE INVESTMENT MANAGEMENT PROGRAMM CAP	1,075,793,947.00	
CBN	130096761018 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,020,755,039.90	
		3,770,579,950.80	1,350,201,520
MDAs Cash & Bank Balances-SALARIES			
	0000000001 Administrative Sector		
Zenith Bank	1012793636 Borno State Local Government Audit		
Zenith Bank	1012792347 Establishments and Service Matters		
Zenith Bank	1012792172 State Pension Board		
Zenith Bank	1012790989 State Pension Board		
Zenith Bank	1012791003 Government House		
Zenith Bank	1012792804 Office of State Auditor General		

DETAILS

Zenith Bank 1012792938 Civil Service Commission
Zenith Bank 1012792989 Ministry of Home affairs
Zenith Bank 1012792309 State Council of Arts
Zenith Bank 1012792836 Head of Service

0000000002 Economic Sector

Zenith Bank 1012792873 Ministry of Housing and Rural Electrification
Zenith Bank 1012791058 Borno State Geoinformation Services
Zenith Bank 1012792921 Ministry of Works
Zenith Bank 1012791065 Ministry of Agriculture & Natural Resources
Zenith Bank 1012792952 Ministry of Trade, Investment & tourism
Zenith Bank 1012792385 Ministry of Water Resources
Zenith Bank 1012792892 Ministry of Animals and Fisheries
Zenith Bank 1012791072 Ministry of Finance

0000000003 Law & Justice

Zenith Bank 0102792945 Ministry of Justice

0000000005 Social Services Sector

Zenith Bank 1012792887 Ministry of Women Affairs & Social Development
Zenith Bank 1012792873 Ministry of Higher Education and Science, Tech.
Zenith Bank 1012792983 Ministry for Local Government & Emirate Affairs
Zenith Bank 1012792907 Ministry of Religious Affairs
Zenith Bank 1012791041 Ministry of Education
Zenith Bank 1012792976 Ministry of Health
Zenith Bank 1012792859 Ministry of Environment

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DETAILS		2025 ₦	2024 ₦
UBA	1003064825 Islamic Research Centre-Overhead		
UBA	0002035655 Borno State Preaching- Overhead		
Zenith Bank	1013833311 Borno State Library Board- Capital Project	2,635.00	
ECO	3412012031 Borno State Library Board- Overhead Cost	1,001,311.60	
Zenith Bank	1012792257 Borno State Library Board- Salary		
UBA	1013438389 Scholarship Board- Revenue Account	124,997,401.60	321,547,907
Zenith Bank	1010480563 Scholarship Board- Foreign Student	2,134,598.00	27,876,740
Zenith Bank	1010462192 Scholarship Board- Overhead	2,134,454.00	5,632,882
Zenith Bank	10127992299 Scholarship Board- Salaries		
Access Bank	1233850073 Security Trust Fund - Overhead Cost	3,637,135.10	91,667,231
Unity Bank	0045189564 Education Trust Fund- Capital	(20,099,284.00)	37,770,947
Zenith Bank	1012792282 Education Trust Fund- Overhead	157,198,533.50	2,136,537
Zenith Bank	1227643564 Security Trust Fund - Project	1,876,231,052.60	43,675,883
Fedility Bank	5030094637 SEMA- Other Accounts		
Zenith Bank	1016232908 SEMA- Overhead	44,056.30	
Zenith Bank	1014063690 SEMA- Capital Project	17,324.90	
UBA	1003096230 Nomadic Education- Overhead Cost	2,982.30	154,746
Unity Bank	0002032678 Local Govt. Pension Board-Other Balances		
Unity Bank	0032581098 Local Govt. Pension Board-Salary		
Unity Bank	0032581043 Local Govt. Pension Board- Overhead		
Unity Bank	Local Govt. Pension Board- Other Account		
Zenith Bank	1010456595 Urban Planning and Development- Overhead Cost	152,179.40	1,341
Stanbic	0035061181 Agency for CO-RD Decv-Other Balances		18,476,855
Stanbic	0037885026 Agency for CO-RD Decv-Other Balances		93,033,009
Unity Bank	0002036690 College of Nursing-Revenue		
ECO	3123005573 College of Nursing-Revenue	16,166,603.40	9,726,791

DETAILS		2025	2024
		₦	₦
ECO	4522019886 College of Health Tech-Revenue		
ECO	4523065976 College of Health Tech-Capital	2,964.70	3,072
ECO	3122002111 College of Health Tech-Overhead	16,854.50	34,557,084
Zenith Bank	1015664582 Agric Mechanize Agency- Capital		17,116
FCMB	1113899010 Agric Mechanize Agency- Overhead		
Unity Bank	0003547043 Kano Park and Market		296,726
FBN	2031369965 Kashim College of Education - Revenue		
FBN	2033121323 Kashim College of Education - Overhead		
Zenith Bank	1012793708 Kashim College of Education - Salary		
UBA	1023431260 Rural Water Supply Agency- Overhead		647,165
Zenith Bank	1010741437 Rural Water Supply Agency- Capital Project	27,431,369.20	81,014,400
FBN	2033712974 College of Business Studies-Revenue	546,059.50	62,731
FBN	2019191681 College of Business Studies-Capital	317,417.20	1,043,263
FBN	2019148726 College of Business Studies-Overhead		
Zenith Bank	1012793674 College of Business Studies-Salary		
Zenith Bank	1016729709 Ministry of Transport- Capital Project		
Zenith Bank	1010462563 Pilgrims Welfare Board-Overhead	36,829,581.10	35,994,168
Zenith Bank	1012792488 Pilgrims Welfare Board-Salary		
Zenith Bank	1012787194 Pilgrims Welfare Board-Capital Projects	5,101,349.00	9,999,558
Zenith Bank	1014387756 State Primary Healthcare Devt- Overhead Cost		
Zenith Bank	1010465014 Borno State Environmental Prot. -Overhead Account	17,152,616.80	41,601
Zenith Bank	1012792237 Borno State Environmental Prot. - Salray Account	1,905,778.50	4,708,656
Zenith Bank	1012198066 Borno State Environmental Prot. - Capital Projects	170,531.10	170,531
FCMB	7048629010 Borno Express Transport Co. Capital Projects	78,113,136.60	
Zenith Bank	1014431855 Borno Express Transport Co. Salary	(10,828.40)	
Zenith Bank	1014431910 Borno Express Transport Co. Revenue	22,048,357.60	
Zenith Bank	1012792026 Centre for Prerogative of Mercy- Salary		
Unity Bank	0002036607 Centre for Prerogative of Mercy- Overhead		1,272

DETAILS		2025	2024
		₦	₦
FBN	2031358837 UIICEST-Overhead		7,221,873
FBN	2039044822 UIICEST-Capital	4,895.00	12,022,814
Zenith Bank	1012793681 UIICEST-Salary	8,194,365.30	
FBN	2031358686 UIICEST-Other Balances		
FBN	2031358576 UIICEST-Revenue		
Fidelity Bank	5030043336 College Agriculture- Overhead Account		
Zenith Bank	1016609238 College Agriculture- Overhead Account	210,071.80	
HERITAGE BANK	6001351353 College Agriculture- Revenue		
UBA	1022119802 Rural Relectification Board- Capital Projects		419,647
Zenith Bank	1017863475 Rural Relectification Board- Overhead Account		319,453
Zenith Bank	1012792244 Rural Relectification Board- Overhead Account		
Zenith Bank	1012329163 Borno Geo Information- Capital Project		416,455,786
UBA	1003114192 Borno Geo Information- Overhead Account		
Zenith Bank	1012792392 Board of Internal revenue- Salary		
UBA	1014373874 Board of Internal revenue- Revenue	92,703,589.20	93,444,132
Zenith Bank	1011368411 Universal Basic education- Other Balances		
UBA	1001186225 Universal Basic education- Salary Account		
Zenith Bank	1013835811 Universal Basic education- Salary Account		
Zenith Bank	1013835827 Universal Basic education- Overhead Account		
FBN	Universal Basic education- Other Balances		
	Universal Basic education- Other Balances		
Zenith Bank	1013562024 Borno State Hotel-Revenue		
Zenith Bank	1012792440 Borno State Radio Television-Salary		
Zenith Bank	1011967388 Borno State Radio Television-Reveue		
Access Bank	0041557231 Borno State Radio Television-Capital		463,554
GTB	0026252338 Borno State Radio Television- Overhead		
Zenith Bank	1012311483 Ministry of Youth Empowerment- Capital	34,139,056.80	

DETAILS		2025 ₦	2024 ₦
Zenith Bank	1013344279 Ministry of Youth Empowerment- Overhead		
Access Bank	0041568242 Ramat Polytechnic- Revenue		
HERITAGE BANK	6001391588 Ramat Polytechnic- Revenue		
Access Bank	0041562016 Ramat Polytechnic- Overhead		
Access Bank	0004966376 Ramat Polytechnic- Revenue		
HERITAGE BANK	6001391557 Ramat Polytechnic- Revenue		
Unity Bank	0025951983 Ramat Polytechnic- Revenue		
FBN	2032335152 Ramat Polytechnic- Revenue	8,607,749.50	977,608
Fidelity Bank	5030029949 Ramat Polytechnic- Revenue	1,238,306.10	354,603
FBN	2003362907 Monday Market Company- Overhead	12,066,548.60	56,380
Zenith Bank	1013232701 Monday Market Company- Revenue		
FBN	2001555972 Agency for Mass Literacy- Overhead		
HERITAGE BANK	6001391519 Agency for Mass Literacy- Revenue		
Zenith Bank	1214660239 Agency for Mass Literacy- Overhead		87,872
Zenith Bank	1012792251 Agency for Mass Literacy- Salary		
Zenith Bank	1218623742 Agency for Mass Literacy- Capital		811
Unity Bank	0002035954 Borno Wire Industry- Overhead	391.70	50,763
Zenith Bank	1012792811 Local Govt Service Commission- Salary		
Unity Bank	0002040389 Local Govt Service Commission- Overhead		8,383
Zenith Bank	1012329871 Local Govt Service Commission- Overhead		250,397
Unity Bank	0000859084 Borno State afforestation- Overhead		
Zenith Bank	1212912082 Borno State afforestation- Overhead	1,605.50	
Zenith Bank	1010377098 Min. Local and Chieftaincy Affairs-Overhead	384,375.50	3,293,806
FBN	2034882760 Min. Local and Chieftaincy Affairs-Capital	1,829,590.40	1,829,715
Sterling Bank	0076513269 Bureau of Public Procurement- Overhead		4,473,458
Zenith Bank	1012867681 Council for Arts and Culture- Overhead	1,342.70	
Sterling Bank	0019999794 Civil Service Commission- Capital		-381

DETAILS		2025 ₦	2024 ₦
Unity Bank	0002043768 Borno Investment Company- overhead		
Keystone	Borno Investment Company- Project		
Zenith Bank	0121892498 Borno State Housing Corporation- Project		
First Bank	2004512857 Borno State Housing Corporation - Project	87,277.20	15,791
Zenith Bank	1014063690 Borno State Emergency Management Agency	17,324.90	
Zenith Bank	1011473540 Borno Investment Company -Capital		
Zenith Bank	1012193449 Borno Investment Company -Overhead		
Zenith Bank	1016609238 Mohamet Lawan College of agriculture- Salary		
Zenith Bank	1016609238 Mohamet Lawan College of agriculture- Overhead		1,619,666
Fidelity Bank	5030043336 Mohamet Lawan College of agriculture- Other Acc		
UBA	1003064792 Mohammed Goni College of Legal Studies		
Zenith Bank	1012657499 Road Maintenance Agency-Poject		552,504,661
First Bank	2034747843 Road Maintenance Agency-Overhead		3,409,258
Zenith Bank	1013123337 Road Maintenance Agency- Salary		
Fiderity Bank	6060287532 Road Maitenance Agency- Other Accts		
UBA	1015360127 Road Maintenance Agency-capital		
Zenith Bank	1010741437 Borno State Rural water Supply agency-Capital		
UBA	1023431260 Borno State Rural water Supply agency-Overhead	6,696.40	
Zenith Bank	1012792163 Borno State Rural water Supply agency-salary		
Unity Bank	0002035655 Islamic Religious Preaching Board		
FCMB	1113899010 Borno State Agric. Mech. Authority- Overhead	29,199.50	9,901
Zenith Bank	1015664584 Borno State Agric. Mech. Authority-Capital		
Zenith Bank	1012792330 Borno State Agric. Mech. Authority- Salary		
UBA	1003074819 School for Higher Islamic Studies		
UBA	1003412661 College of Education- Waka Biu- Overhead		28,428,629
UBA	1000461510 College of Education- Waka Biu -Revenue		

DETAILS		2025 ₦	2024 ₦
Keystone	1006921438 College of Education- Waka Biu -Other Balances		
Zenith Bank	1012793698 College of Education- Waka Biu -Salary		
Zenith Bank	1010623805 College of Education- Waka Biu -Other Balances		
Keystone	1006921445 College of Education- Waka Biu -Project Account		
Zenith Bank	1016487148 Deputy Governor Office (Overhead Cost)	42,320,420.80	155,732,405
Zenith Bank	1016487179 Deputy Governor Office (Capital Account)	21,664.30	
Zenith Bank	1216603562 Borno State Fertilizer Co.(O/H)	2,202.30	1,737
FIRST BANK	2020571188 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		
UNITY BANK	0001847512 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		
FCMB	5549138013 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		
ACCESS BANK	0004965142 LOCAL GOVERNMENT SERVICE COMMISSION		6,327
FCMB	2065615013 RAMAT POLYTECHNIC	67,495,076.50	88,470,572
ECO-BANK	0400071278 RAMAT POLYTECHNIC	190,579.70	2,172,795
UNITY BANK	0023908220 RAMAT POLYTECHNIC	7,379,724.50	
FIRST BANK	2021873511 RURAL WATER SUPPLY AND SANITATION AGENCY		
Zenith Bank	1012567857 BORNO STATE LIAISON OFFICE, ABUJA		
Zenith Bank	1213810738 Borno State Traffic Management Agency (Overhead)	2,692,290.40	116,430
Zenith Bank	1213810707 Borno State Traffic Management Agency (Capital)	19,252.00	19,968
Zenith Bank	1217487646 Borno State Supply Company Limited (Capital Account)	37.50	
ACCESS BANK	1653648065 BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)		
Fidelity Bank	5030068861 Borno State Primary Health Care Development Agency		293,946,915
Zenith Bank	1016232908 BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)	44,056.30	6,505
Zenith Bank	1014063690 BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)		29,398
ZENITH BANK	1219889550 MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)		54,984,823
ZENITH BANK	1214345224 BORNO STATE FADAMA (NG-CARES ACCOUNT)		
UBA	1003064819 SCHOOL FOR HIGHER ISLAMIC STUDIES (MOGCOLIS) OVERHEAD		

DETAILS	
ACCESS BANK	0004966369 BORNO SUPPLY COMPANY LIMITED
ZENITH BANK	1012790965 BORNO STATE MAIN SALARY ACCOUNT
ZENITH BANK	1012790996 STATE STATUTORY PENSIONS SALARY ACCOUNT
ZENITH BANK	1012790972 OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT
ZENITH BANK	1012791027 OFFICE OF THE SSG SALARY ACCOUNT
ZENITH BANK	1012792158 SHARIA COURT OF APPEAL SALARY ACCOUNT
ZENITH BANK	1012792189 URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT
ZENITH BANK	1012792196 BRNO STATE I/ELECTORAL COMM SAL AC
ZENITH BANK	1222897582 COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS
ZENITH BANK	1012792275 EL-KANEMI WARRIORS FTB/CLUB SAL AC
ZENITH BANK	1012792354 NOMADIC EDUCATION SALARY ACCOUNT
UBA	1003096230 NOMADIC EDUCATION SALARY - overhead
ZENITH BANK	1013480777 BORNO STATE 2500 HOUSING UNIT PRJT ACC
ZENITH BANK	5070486211 BORNO STATE PHC MOU BASKET FUND ACCT
ZENITH BANK	5070794866 Borno St. Multi-Sec Crisis Recovery (DOLLAR)
ZENITH BANK	1015400500 Borno St. Multi-Sec Crisis Recovery
ZENITH BANK	1013042843 Borno State Govt Sure-P Account
ZENITH BANK	1011424566 20% Local Govt joint Dev. A/C
ZENITH BANK	1014930365 Borno St. Comm & Social Dev. Agency
ZENITH BANK	1015301944 Borno St. Comm & Social Dev. Agency
ZENITH BANK	1013604067 Borno State Gov. (LG) Police Ref
ZENITH BANK	1011495191 Interest Earned on 20% LG Joint Dev.
ZENITH BANK	1213722262 Borno St. Ecological Fund (LG)
ZENITH BANK	1220843121 BORNO STATE CONTRIBUTION HEALTCARE MGT
ZENITH BANK	1216487584 KALA BALGE LGA LEGISLATIVE ACCOUNT
ZENITH BANK	1011296879 KALA BALGE LGA
JAIZ BANK	0005183814 BORNO STATE PILGRIMS WELFARE BOARD HAJJ
FIRST BANK	2031588023 BOSUBEBE PENSION FUND ACCT
ZENTIH BANK	1017018471 BO ST ADOLESCENT GIRLS INI FOR LEARNING

2025	2024
₦	₦
	11,049,073
	154,746
	907,521
	4,689,251,484
	25,081
295,496,052.00	
	3,866,601,850

DETAILS	
Zenith Bank	1228149829 SANGAYA EDUCATION BOARD
JAIZ BANK	0010806001 SANGAYA EDUCATION BOARD
Zenith Bank	1228176733 SANGAYA EDUCATION BOARD
	HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT
JAIZ BANK	0011812193 SANGAYA EDUCATION BOARD
Zenith Bank	1010939937 BOPLAS Industries Limited
UBA	1023912048 BOPLAS Industries Limited
Zenith Bank	1228148183 Debt Manangement Office
Zenith Bank	1228148499 Debt Manangement Office
Fidelity Bank	5030131644 Audit Service Commission
Zenith Bank	1228702387 Audit Service Commission
ECO Bank	2362067380 BOPLAS Industries Limited
Zenith Bank	1014387316 State Primary Healthcare Devt- Other Accts(Borno State Tripartite Rib Fund)
zenith bank	1228148499 Bureu of Statistics Overhead Cost Account
zenith bank	1228148176 Bureu of Statistics Capital Cost Account
zenith bank	1228148516 Debt Manangement Office
GTB	0026252338 Borno State Radio Television- Overhead
First Bank	2043276505 Borno State Guidance And Counselling Board Overhead
zenith bank	1229155124 Borno state council for Art & Culture Capital Acct.
eco bank	2360090182 College of Nursing Science Capital
Unity Bank	0002032678 Borno State Local Goverment Pension Board
first Bank	2043515907 BUREAU OF PUBLIC PRECUREMENT CAPITAL ACCOUNT
U.B.A Plc	1003065689 Borno State Independent Electoral Commission
ECO	4522019666 College of Health Tech-Revenue
Zenith Bank	1217487646 Borno Supply Company- Overhead
TAJ Bank	0001986461 BORNO STATE INTERNAL REVENUE SERVICE ACCOUNT
Zenith Bank	1312728583 Mohamet Lawan College of agriculture- capital
Zenith Bank	1313423933 Borno State House of Assembly Commission- Overhead
Eco Bank	3122020283 Judicial Service Commission

2025	2024
₦	₦
12,425.40	12,023,401
4,307.10	916,681
1,097,847.10	76,572,134
	2,540,000,000
2,205.50	2,490
4,489.00	4,650
39,734.80	
13,444,553.50	
33,473,883.60	30,040,927
50,850.90	4,719
69,892.00	4,719
7,025,408.50	7,120
	238,916
	39,557,075
	13,761
5,732.30	6,631
	31,829
17,692.40	17,943
3,053,635.40	24,695
50.00	1,750
	1,346
13,459,534.00	8,919,492
2,118.90	2,986
3,702.40	1,032
2,910.10	6,501

DETAILS	
Zenith Bank	1311194417 BORNO STATE UNIVERSITY TEACHING HOSPITAL PROJECT ACCOUNT
Zenith Bank	1229178813 Min. of Home Affairs, Information & Culture
Zenith Bank	1217707096 Urban Planing & Development Capital Account
sterling bank	0098679697 uicess Bama Tetfund project account
CBN	130096761017 BORNO STATE BASIC HEALTH CARE PROVISION FUND OPERATION ACCT
CBN	130096761016 BORNO STATE BASIC HEALTH CARE PROVISION FUND PROGRAMME ACCT
sterling bank	0074722618 BORNO STATE UNIVERSITY
Unity Bank	0054875498 RAMAT POLY CAPITAL EXP ACCOUNT
Unity Bank	0023908220 RAMAT POLYTECHNIC TETFUND
Zenith Bank	1010941402 BORNO STATE MIN OF FINANCE O/H COST
Zenith Bank	2038629604 BORNO STATE MALARIA IMPACT PROJECT ACCOUNT
Zenith Bank	1222715943 BORNO STATE ACReSAL COUNTERPART-FUND ACC
Zenith Bank	5072386669 BORNO STATE ACRESAL IDA DOLLAR ACC
	BO ST ADOLESCENT GIRLS INI FOR LEARNING
Fidelity	50300945596 BORNO STATE UNIVERSITY
	ADF SPECIAL ACCOUNT
	ADF SPECIAL ACCOUNT
	ADF DRAWDOWN ACCOUNT
	L PRESS PROJECT DOLLAR ACCOUNT
	L PRESS PROJECT DRAWDOWN
	L PRESS PROJECT CONTERPART ACCOUNT
ZENITH	1229406194 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT O/H
ZENITH	1310948390 MINISTRY OF TRANSPORT
UNITY	0002035954 BORNO WIRE INDUSTRY LTD
ACCESS	1918545627 MOHAMMET LAWAN COLLEGE OF AGRICULTURE RENOVATION PROJECT ACC
UNITY	0002040389 LOCAL GOVERNMENT SERVICE COMMISSION O/H
UNITY BANK	0054156012 BST CON HEALTH CARE MG AGENCY
Zenith	1311077655 Borno State Information and Communication Technology Development Agency Over head

2025	2024
₦	₦
	20,976,142
12,835,351.40	72,722,614
21,257.40	36,140
	18,030,459
	3,215,912
9,857,842,012.09	1,159,205,355
	854,596
	1,132,947
	402,690,193
132,440,380.80	452,304,885
432,941,000.00	279,618,808
96,988.92	41,996,294
5,452,268,615.78	1,141,445,426
2,688,819,520.50	1,201,193
	574,451,563
	348,487,765
	743,476,191
	927,990
3,043,610,508.50	789,469,608
400,321,225.92	60,629,415
42,250,937.66	130,053
31,074.30	
2,620.50	
43.00	
125,212.10	
20,615.90	
29,627,676.40	
(267,492.10)	

DETAILS		2025	2024
		₦	₦
Zenith	1310949373 Borno State Information and Communication Technology Development Agency Capital	44,289.60	
Zenith	1010940415 Ministry of Finance Capital Project	2,987,550.40	
ZENITH	1313114604 AGENCY FOR GREAT GREEN WALL	40,478.50	
Globus Bank	1000446021 Kashim Ibrahim University Teaching Hospital Salary Account	494,914.30	
Globus Bank	1000369810 Kashim Ibrahim University Teaching Hospital	101,768,695.70	
ZENITH	0131194417 Kashim Ibrahim University Teaching Hospital	218,528.60	
ZENITH	1228915082 BORNO STATE DEPT OF MONITORING AND EVALUATION	341,698.40	
POLARIS	4090963901 MONDAY MARKET COMPANY	3,782.60	
UNITY	0002035655 ISLAMIC RELIGIOUS PREACHING BOARD	2,010.20	
ECOBANK	0403000352 HOSPITAL MANAGEMENT BOARD OVERHEAD EXPENDITURE ACCOUNT	11,274,435.20	
ZENITH	1312780462 BORNO STATE INVESTMENT MANAGEMENT PROGRAMM OPERATION ACCOUNT	3,677,714.30	
	PRIMARY HEALTH CARE FGN PROGRAMME ACCT	34,553,299.40	
	PRIMARY HEALTH CARE FGN OPERATION ACCOUNT	38,179,853.90	
	PRIMARY HEALTH CARE UNICEF ACCOUNT	174,624,237.50	
	PRIMARY HEALTH CARE BILL AND MIL FOUNDATION	510,582,069.90	
UNITY	0003547043 KANO PARK AND MARKET	941,957.40	
ZENITH	1228283354 BORNO MINING COMPANY LIMITED	152,776.60	
UBA	1027541842 BORNO MINING COMPANY LIMITED	38,868.30	
GTBANK	0026452338 BRTV OVERHEADCOST	33,014.90	
ACCESS	0041557231 BORNO RADIO TELEVISION CORPORATION CAPITAL	125,405.10	
ZENITH	50735055504 NIG FOR WOMEN SCALE UP PROJ IDA	3,081,537,477.00	
ZENITH	NIG FOR WOMEN SCALE UP PROJ COUNTERPART	200,000,000.00	
ZENITH	1225700980 NIG FOR WOMEN SCALE UP PROJ DRAWDOWN ACCOUNT	400,945.65	
ZENITH	5074803537 BORNO STATE SABER PROGRAMME	1,505,605,127.00	
	1017018471 BORNO STATE ADOL GIRLS INI FOR LEARNING	3,901,286.27	
	Cash Held - Other MDAs	31,822,994,074.59	46,482,861,423
	Total	40,091,459,243.10	74,714,564,035

NOTE 17 - INVESTMENTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS
SUPPL 1J		INVESTMENTS
	31090101	LOCAL INVESTMENTS: QUOTED COMPANIES
	31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES
		INVESTMENTS THROUGH BORNO INVESTMENT

2025	2024
₦	₦
758,455,782	57,517,110
29,741,478	36,077,510
	300,000,050
788,197,259	393,594,670
2025	2024
3,225,127,686	3,225,127,686
3,225,127,686	3,225,127,686
Total 2025 Actual	Total 2024 Actual
₦	₦
3,225,127,686.00	3,225,127,686.00

NOTE	ECONOMIC CODE	DETAILS
17 B		IMPRESTS
	31060101	IMPREST HELD BY VARIOUS MDAs
		BREAK DOWN BY MDAs
		2 ECONOMIC SECTOR
	022000100100	MINISTRY OF FINANCE-HQTRS



NOTE 18 - STAFF ADVANCES

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
18		ADVANCES							
		31060101 PERSONAL ADVANCES							102,380,185
		31080102 STAFF LOANS							877,623,272
		22030101 MOTOR CYCLE ADVANCES		870,000.00	11,500,000.00	11,500,000.00	-	8	
		22030102 BICYCLE ADVANCES			1,500,000.00	1,500,000.00	-	0	
		22030103 REFURBISHING ADVANCES			50,000.00	50,000.00	-	0	
		22030107 FURNISHING ADVANCES			100,000.00	100,000.00	-	0	
		22030108 HOUSING LOANS			100,000.00	100,000.00	-	0	
				870,000.00	13,250,000.00	13,250,000.00	-	7	980,003,457
	SECTOR CODE	ACCORDING TO SECTORS		Actual 2025	Actual 2024				
		01 ADMINISTRATIVE SECTOR		-	77,508,909.45				
		02 ECONOMIC SECTOR		870,000.00	33,758,909.45				
		03 LAW AND JUSTICE		-	30,639,727.36				
		05 SOCIAL SECTOR		-	838,095,910.44				
		TOTAL ADVANCES		870,000.00	980,003,456.70				

BREAKDOWN OF ADVANCES BY MDAs

01 ADMINISTRATIVE SECTOR		Actual 2025	Actual 2024
		₦	₦
010000000000	ADMINISTRATION SECTOR		
011100100100	GOVERNMENT HOUSE		4,444,863.68
011100100200	DEPUTY GOVERNOR'S OFFICE		644,863.68
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		6,194,863.68
011200300100	BORNO STATE HOUSE ASSEMBLY		8,744,863.68
	MINISTRY OF INFORMATION AND INTERNAL		
012300100100	SECURITY		10,744,863.68
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		29,344,863.68
	BORNO STATE OFFICE OF THE STATE AUDITOR		
014000100100	GENERAL		16,144,863.68
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		1,244,863.68
	TOTAL	-	77,508,909.45
02 ECONOMIC SECTOR			
	MINISTRY OF AGRICULTURE AND NATURAL		
021500100100	RESOURCES		8,044,863.68
	MINISTRY OF FINANCE AND ECONOMIC		
022000100100	DEVELOPMENT		9,044,863.68
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		344,863.68

01 ADMINISTRATIVE SECTOR		Actual 2025 ₦	Actual 2024 ₦
010000000000	ADMINISTRATION SECTOR		
011100100100	GOVERNMENT HOUSE		4,444,863.68
011100100200	DEPUTY GOVERNOR'S OFFICE		644,863.68
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		6,194,863.68
011200300100	BORNO STATE HOUSE ASSEMBLY		8,744,863.68
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		10,744,863.68
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		29,344,863.68
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		16,144,863.68
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		1,244,863.68
TOTAL		-	77,508,909.45
02 ECONOMIC SECTOR			
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		8,044,863.68
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		9,044,863.68
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		344,863.68
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		544,863.68
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		344,863.68
023400100100	MINISTRY OF WORKS AND HOUSING		5,744,863.68
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		3,144,863.68
025200100100	MINISTRY OF WATER RESOURCES		6,544,863.68
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	870,000.00	
TOTAL		870,000.00	33,758,909.45

03 LAW & JUSTICE SECTOR

031805100100	BORNO STATE HIGH COURT OF JUSTICE	4,344,863.68
032600100100	MINISTRY OF JUSTICE	26,294,863.68
	TOTAL	- 30,639,727.36

05 SOCIAL SECTOR

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	444,863.68
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,244,863.68
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,544,863.68
051700800100	BORNO STATE LIBRARY BOARD	2,744,863.68
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	6,544,863.68
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	87,844,863.68
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	196,544,863.68
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	46,344,863.68
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	33,644,863.68
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	67,744,863.68
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	25044863.68
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	25,294,863.68
051707500100	MINISTRY OF HEALTH AND HUMAN SERVICES	46,944,863.68
052100100100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	36,244,863.68
052110200100	MINISTRY OF ENVIRONMENT	209,938,364.17
053500100100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	12,144,863.68
053501600100	BORNO STATE SPORTS COUNCIL	12,044,863.68
053905100100	MINISTRY OF RELIGIOUS AFFAIRS	7,544,863.68
056400100100	BORNO STATE ISLAMIC RESEARCH CENTER	244,863.68
056400400100	TOTAL	- 838,095,910.44

NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	2025 ₦	2024 ₦
19				
		RECOVERIES		
		ANCHOR BORROWERS -RECOVERIES- This represents recoveries from beneficiaries of ANCHOR Borrowers in 2022 which has not been remitted to CBN as at December, 2024	838,717,757	838,717,757
			838,717,757	838,717,757

NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS
20		LOAN TO OTHER GOVT ENTITIES Loan to Other Government Entities

2025	2024
₦	₦
-	-

NOTE 21 - LIABILITIES OVER ASSETS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	2025	2024
21			₦	₦
		Operating Liabilities Over Assets		
		Operating Liabilities Over Assets	128,152,723,805	85,351,263,910
			128,152,723,805	85,351,263,910

NOTE 22 -LOAN REVOLVING FUND

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS
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22

	LOAN REVOLVING FUND
46010408	Loan Revolving Fund

2025	2024
₦	₦
162,257,636	162,257,636
162,257,636	162,257,636

NOTE 23 - HOUSING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	2025	2024
23			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	988,412,533
			988,412,533	988,412,533

NOTE 24 - UNREMITTED DEDUCTIONS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	ECONOMIC CODE	DETAILS	2025	2024
24				₦
		UNREMITTED DEDUCTIONS		
	41030216	OVERPAYMENT RECOVERABLE (RECEIPT)	-	-
	41030221	BRTV MULTIPURPOSE	-	-
	41030223	FMBN DUE	-	-
	41030224	FMBN HOME RENOVATIONS	-	-
	41030225	ISLAMIC MED. ASSOCIATION	-	-
	41030231	WOMEN IN COE	-	-

NOTE 25 - SCHEDULE OF EXTERNAL LOANS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

EXTERNAL LOAN PRINCIPLE REPAYMENT						
NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2025 A	Loan amount received during the Year C	Repayments during the year D	Balance C/Forward 31/12/2025 E=A+B+C-D
SUPPL NOTES 1I		EXTERNAL LOAN	₦			
		Foreign Loan	2,342,398,780.72		303,676,594.96	2,038,722,185.76
SUPPL NOTES 1I		Public Debt Services - Principal	70,540,631,105.04	9,922,554,469.77	1,532,011,232.15	78,931,174,342.66
		Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)				12,665,556,183.96
		BORNO STATE EROSION AND WATERSHED MANAGEMENT PROJECT 1				2,433,521,459.59
		BORNO STATE- NIGERIAN FOR WOMEN PROGRAM SCALE UP PROJECT				4,305,771,300.00
		SUB-TOTAL LOANS	72,883,029,885.76	9,922,554,469.77	1,835,687,827.11	100,374,745,471.97
EXTERNAL LOAN INTEREST REPAYMENT						
SUPPL NOTES 1I	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2024 A	Loan amount received during the Year C	Repayments during the year D	Balance C/Forward 31/12/2024 E=A+B+C-D
		EXTERNAL LOAN	₦			
25 B		Foreign Loan			8,614,029.66	
	14030106	Public Debt Services - Interest			1,229,053,887.50	
		Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)			66,918,377.76	
		BORNO STATE EROSION AND WATERSHED MANAGEMENT PROJECT 1			59,308,312.09	
		BORNO STATE- NIGERIAN FOR WOMEN PROGRAM SCALE UP PROJECT			39,066,369.75	
		SUB-TOTAL LOANS	-	-	1,402,960,976.76	-
		SUB-TOTAL EXTERNAL LOANS	72,883,029,885.76	9,922,554,469.77	3,238,648,803.87	100,374,745,471.97

NOTE 26 - SCHEDULE OF INTERNAL LOANS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

INTERNAL LOAN			Balance B/Forward 1/1/2025	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2025
NOTE	ECONOMIC CODE	DESCRIPTION				
26 A	14030101	CBN BUDGET SUPPORT	-			-
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	-			-
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	-			-
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	-			-
	14030105	FAMILY HOMES	4,617,496,551.49		332,684,141.71	4,284,812,409.78
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	61,581,412.04		61,581,412.04	0.00
	14030108	HEALTH CARE DEDUCTIONS	1,486,819,742.39		199,304,251.60	1,287,515,490.79
	14030109	GRATUITY LOAN-ZENITH BANK	2,908,509,224.84		2,908,509,224.84	-
		FAAC purchase of Software Data Book(1st Deduction)	-			-
		ECOLOGICAL FUND	-			-
		ZENITH BANK- State Human Crises Loan Repayment	3,325,959,914.86		3,325,959,914.86	-
		CBN DCRR FACILITY	7,830,359,058.03		2,049,152,420.70	5,781,206,637.33
		ZENITH BANK SHORT TERM LOAN	-			-
		CBN BRIDGING LOAN	-			-
		Loan Adjustments				-
		MICRO SMALL & MEDIUM ENTERPRISES DEV. FUND	1,333,333,333.33			1,333,333,333.33
		ZENITH BANK HUMANITARIAN LOAN REPAYMENT		15,000,000,000.00	3,198,797,029.85	11,801,202,970.15
		ZENITH BANK SECURITY SERVICES LOAN REPAYMENT		15,000,000,000.00	3,198,797,029.85	11,801,202,970.15
		SHORT TERM OF ZENITH BANK LOAN FACILITY		11,000,000,000.00	11,000,000,000.00	-
		SUB-TOTAL LOANS	21,564,059,236.98	41,000,000,000.00	26,274,785,425.45	36,289,273,811.53

**INTERNAL LOAN
INTEREST REPAYMENT REPAYMENT**

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2025	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2025
26 B	14030101	CBN BUDGET SUPPORT				
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)				
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)				
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY				
	14030105	FAMILY HOMES			267,999,838.49	
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME			693,653.64	
	14030108	HEALTH CARE DEDUCTIONS			125,725,556.12	
	14030109	GRATUITY LOAN-ZENITH BANK			594,518,574.98	
		FAAC purchase of Software Data Book(1st Deduction)				
		ECOLOGICAL FUND				
		ZENITH BANK- State Human Crises Loan Repayment			446,803,182.98	
		CBN DCRR FACILITY			621,573,040.47	
		ZENITH BANK SHORT TERM LOAN			414,197,530.86	
		CBN BRIDGING LOAN				
		Loan Adjustments				
		MICRO SMALL & MEDIUM ENTERPRISES DEV. FUND				
		ZENITH BANK HUMANITARIAN LOAN REPAYMENT			1,893,723,886.33	
		ZENITH BANK SECURITY SERVICES LOAN REPAYMENT			1,893,723,886.33	
		SHORT TERM OF ZENITH BANK LOAN FACILITY				
		SUB-TOTAL LOANS			6,258,959,150.20	
		SUB-TOTAL INTERNAL LOANS			32,533,744,575.65	36,289,273,811.53

NOTE

i Opening and Closing balances of outstanding External and Internal Loans in the sum of ₦94,447,089,122.74 and ₦136,664,019,283.5 respectively, were disclosed in Statement 2 (Statement of Assets and Liabilities) of the Financial Statements, even though the State is still on a Cash Basis of Accounting. All Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to the Accrual Basis of Accounting in 2026.

NOTE 27 - PRESENTATION OF HOP. GOV EXPENDITURE FOR BED AND PHC.

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

27A

BASIC EDUCATION EXPENDITURE

S/N	MDA	Suppl. Notes	Programme	Function Code (709)	Economic Classification	Description	Actual 2025
1	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	SUPPL	Effective governance of the education system	PRIMARY EDUCATION	Personnel Cost	SALARY	127,033,974.84
		NOTES 3A					
2	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Personnel Cost	NON REGULAR ALLOWANCES	16,281,250.00
3	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	LOCAL TRAVEL & TRANSPORT: TRAINING	2,790,000.00
4	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	ELECTRICITY CHARGES	391,000.00
5	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,659,700.00
6	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,088,500.00
7	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MAINTENANCE OF OFFICE FURNITURE	8,878,100.00
8	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,430,500.00
9	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MAINTENANCE OF PLANTS/GENERATORS	8,270,000.00
10	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	LOCAL TRAINING	900,000.00
11	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	SECURITY SERVICES	14,000,000.00
12	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MOTOR VEHICLE FUEL COST	5,792,000.00
13	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	BANK CHARGES (OTHER THAN INTEREST)	99,378.68
14	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	HONORARIUM & SITTING ALLOWANCE	4,595,000.00
15	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	LOCAL TRAVEL & TRANSPORT: TRAINING	190,000.00
16	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	ELECTRICITY CHARGES	70,000.00
17	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	OFFICE STATIONERIES / COMPUTER CONSUMABLES	170,000.00
18	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	MOTOR VEHICLE FUEL COST	70,000.00
19	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	BANK CHARGES (OTHER THAN INTEREST)	1,763.49
20	BORNO STATE NOMADIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Overhead	REFRESHMENT & MEALS	200,000.00
21	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF OFFICE FURNITURE AND FITTINGS	32,130,000.00
22	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF COMPUTER PRINTERS	4,460,000.00
23	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF PHOTOCOPYING MACHINES	1,275,000.00
24	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF SCANNERS	2,030,000.00
25	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,100,000.00
26	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-
27	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF SPORTING / GAMING EQUIPMENT	41,908,410.00
28	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	PURCHASE OF SCHOOL FURNITURE, FITTINGS &	946,873,721.75
29	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	CONSTRUCTION / PROVISION OF WATER FACILITIES	389,228,488.80
30	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,390,159,920.58

27A		BASIC EDUCATION EXPENDITURE					Actual 2025	
S/N	MDA	Suppl. Notes	Programme	Function Code (709)	Economic Classification	Description		
31	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	CONSTRUCTION / PROVISION OF AGRICULTURAL		142,176,967.32
32	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		22,488,737.46
33	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	CONSTRUCTION OF ICT INFRASTRUCTURES		-
34	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		1,536,406,520.94
35	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	MONITORING AND EVALUATION		53,777,785.00
36	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		Effective governance of the education system	PRIMARY EDUCATION	Capital Expenditure	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS		50,794,750.00
TOTAL BASIC EDUCATION								9,848,721,468.86
27B		PRIMARY HEALTH CARE (PHC) EXPENDITURE					Actual 2025	
S/N	MDA	Suppl. Notes	Programme	Function Code (709)	Economic Classification	Description		
1	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	SUPPL NOTES 3B	Effective governance of the health system	PUBLIC HEALTH SERVICES	Personnel Cost	SALARY		125,261,500.00
2	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Overhead	LOCAL TRAVEL & TRANSPORT: TRAINING		425,323,270.48
3	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Overhead	OFFICE STATIONERIES / COMPUTER CONSUMABLES		90,000.00
4	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Overhead	DRUGS/LABORATORY/MEDICAL SUPPLIES		9,500,000.00
5	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Overhead	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		988,000.00
6	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Overhead	BANK CHARGES (OTHER THAN INTEREST)		23,181,834.63
7	MINISTRY OF HEALTH AND HUMAN SERVICES		Effective governance of the health system	HEALTH N.E.C.	Capital Expenditure	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		275,229,425.00
8	MINISTRY OF HEALTH AND HUMAN SERVICES		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	HEALTH N.E.C.	Capital Expenditure	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		9,376,461,700.25
9	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Capital Expenditure	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		437,161,677.66
10	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	Capital Expenditure	Human Health Intervention Programme		1,736,352,422.54
TOTAL PHC EXPENDITURE								12,409,549,830.56
27C BED & PHC SUMMARY								
Sector		suppl. Notes	Personnel Cost	Overhead Cost	Capital Expenditure	Total		
Basic Education			143,315,224.84	76,695,942.17	9,628,810,301.85		9,848,821,468.86	
Primary Health Care			125,261,500.00	459,083,105.11	11,825,205,225.45		12,409,549,830.56	
Total			268,576,724.84	535,779,047.28	21,454,015,527.30		22,258,371,299.42	



SUPPLEMENTARY NOTES TO THE ACCOUNTANTS

SUPPLEMENTARY NOTE 1A FAAC

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

A,B DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	GROSS RECEIPT ₦	DED. AT SOURCE ₦		Total Budget 2025 ₦		NET RECEIPTS ₦		ACTUAL 2024 ₦
JANUARY	2,786,742,052.64	451,938,728.57		7,825,000,000.00		2,334,803,324.07		2,652,350,563
FEBRUARY	5,710,291,726.32	513,167,924.30		7,825,000,000.00		5,197,123,802.02		3,271,934,578
MARCH	6,086,714,238.81	492,173,513.05		7,825,000,000.00		5,594,540,725.76		-
APRIL	7,021,037,419.86	517,349,886.19		7,825,000,000.00		6,503,687,533.67		1,950,453,832
MAY	7,167,655,883.11	521,300,683.11		7,825,000,000.00		6,646,355,200.00		1,597,750,010
JUNE	6,539,651,209.00	504,378,401.47		7,825,000,000.00		6,035,272,807.53		770,802,709
JULY	7,884,700,806.36	540,622,252.90		7,825,000,000.00		7,344,078,553.46		575,812,555
AUGUST	10,200,477,042.91	578,272,316.44		7,825,000,000.00		9,622,204,726.47		569,869,543
SEPTEMBER	11,374,673,898.60	609,912,351.47		7,825,000,000.00		10,764,761,547.13		781,364,640
OCTOBER	9,666,476,969.48	563,883,092.91		7,825,000,000.00		9,102,593,876.57		319,088,371
NOVEMBER	10,813,277,918.11	594,784,914.87		7,825,000,000.00		10,218,493,003.24		25,513,629
DECEMBER	11,106,688,466.13	602,691,187.13		7,825,000,000.00		10,503,997,279.00		2,464,182,795
TOTAL	96,358,387,631.33	6,490,475,252.41	-	93,900,000,000.00	-	89,867,912,378.92		14,979,123,224

C OTHER ALLOCATION -MONTHLY BREAKDOWN								
Month	Gross Receipts	Total Budget 2025	Original/Initial Budget 2025	Supplementary Budget 2025	DED. AT SOURCE	NET RECEIPTS		ACTUAL 2024
	₦	₦	₦	₦		₦		₦
JANUARY	3,513,021,657.06	10,870,349,416.67	10,870,349,416.67	-	0	3,513,021,657.06		11,628,677,822
FEBRUARY	5,253,047,141.13	10,870,349,416.67	10,870,349,416.67	-	0	5,253,047,141.13		2,355,587,084
MARCH	12,943,435,606.15	10,870,349,416.67	10,870,349,416.67	-	0	12,943,435,606.15		14,878,113,407
APRIL	21,981,480,047.31	10,870,349,416.67	10,870,349,416.67	-	0	21,981,480,047.31		24,446,362,581
MAY	3,842,633,945.30	10,870,349,416.67	10,870,349,416.67	-	0	3,842,633,945.30		9,644,785,485
JUNE	18,495,167,902.51	10,870,349,416.67	10,870,349,416.67	-	0	18,495,167,902.51		24,112,749,243
JULY	15,385,546,000.88	10,870,349,416.67	10,870,349,416.67	-	0	15,385,546,000.88		13,681,166,774
AUGUST	771,163,442.52	10,870,349,416.67	10,870,349,416.67	-	0	771,163,442.52		14,931,645,954
SEPTEMBER	12,242,834,036.33	10,870,349,416.67	10,870,349,416.67	-	0	12,242,834,036.33		20,955,538,075
OCTOBER	1,659,140,453.79	10,870,349,416.67	10,870,349,416.67	-	0	1,659,140,453.79		15,187,154,063
NOVEMBER	569,387,323.16	10,870,349,416.67	10,870,349,416.67	-	0	569,387,323.16		10,428,669,419
DECEMBER	4,558,338,052.00	10,870,349,416.67	10,870,349,416.67	-	0	4,558,338,052.00		29,834,195,925
TOTAL	101,215,195,608.14	130,444,193,000.00	130,444,193,000.00	-		101,215,195,608.14		192,084,645,831

C,1 FURTHER BREAK DOWN OF OTHER ALLOCATION

	Actual 2025	Total Budget 2025	Original/Initial Budget 2025	Supplementary Budget 2025	DED. AT SOURCE	NET RECEIPTS	Actual 2024	
	₦	₦	₦	₦		₦	₦	
FAAC- Share of Augmentation	7,102,335,676.42			-	0	7,102,335,676.42	1,703,737,534	
Inflows from CBN				-	0	-	-	
FAAC- Excess Bank Charges	5,023,638,737.90	2,510,000,000.00	2,510,000,000.00	-	0	5,023,638,737.90	2,493,829,212	
FAAC- Exchange Gain	5,417,500,540.63	1,200,000,000.00	1,200,000,000.00	-	0	5,417,500,540.63	42,589,131,645	
FAAC- Share of Solid Minerals	211,620,404.82			-	0	211,620,404.82	4,114,176,524	
Ecological Funds				-	0	-	-	
Additional Fund from NNPC				-	0	-	-	
Forex Equalization		1,800,000,000.00	1,800,000,000.00	-	0	-	-	
Excess Crude Revenue				-	0	-	-	
FGN Intervention				-	0	-	3,000,000,000	
Non Oil Revenue	2,410,668,277.40			-	0	2,410,668,277.40	2,835,822,710	
SURE P				-	0	-	-	
State Infrastructure & Security	38,092,185,208.48	108,734,193,000.00	108,734,193,000.00	-	0	38,092,185,208.48	32,000,000,000	
Other Allocation-Repatriation of IDPs				-	0	-	-	
EXCESS CRUDE ACCOUNT NET REFUND TO STATE	5,024,818,177.08	12,000,000,000.00	12,000,000,000.00	-	0	5,024,818,177.08	30,148,909,062	
PENSION AND GRATUITY REFUND BY FGN				-	0	-	1,327,795,812	
SIGNATURE BONUS				-	0	-	64,401,635,365	
VALUABLE CONSIDERATION				-	0	-	6,024,204,081	
FAAC- Exchange Gain Ecological	351,756,899.87	4,200,000,000.00	4,200,000,000.00	-	0	351,756,899.87	1,445,403,886	
OTHER STATUTORY ALLOCATION Project Gazelle	10,000,000,000.00			-	0	10,000,000,000.00		
OTHER STATUTORY ALLOCATION NLNG	27,580,671,685.54			-	0	27,580,671,685.54		
	101,215,195,608	130,444,193,000	130,444,193,000	-			192,084,645,831	

SUPPLEMENTARY NOTE 1B FAAC

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

REF DETAILS

1

D VALUE ADDED TAX (VAT)

MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	Total Budget 2025	Original/Initial Budget 2025	Supplementary Budget 2025	Variance	Actual 2024 ₦
JANUARY	7,196,360,601.71	0	7,196,360,601.71	7,280,000,000.00	7,280,000,000.00	-	99	5,465,947,643
FEBRUARY	8,740,843,099.26	0	8,740,843,099.26	7,280,000,000.00	7,280,000,000.00	-	120	4,888,059,088
MARCH	7,036,109,735.88	0	7,036,109,735.88	7,280,000,000.00	7,280,000,000.00	-	97	5,067,790,115
APRIL	7,240,559,285.42	0	7,240,559,285.42	7,280,000,000.00	7,280,000,000.00	-	99	6,186,049,918
MAY	7,000,579,564.65	0	7,000,579,564.65	7,280,000,000.00	7,280,000,000.00	-	96	5,814,930,697
JUNE	8,051,456,300.09	0	8,051,456,300.09	7,280,000,000.00	7,280,000,000.00	-	111	5,764,748,270
JULY	7,713,043,831.32	0	7,713,043,831.32	7,280,000,000.00	7,280,000,000.00	-	106	6,498,790,088
AUGUST	7,603,412,552.14	0	7,603,412,552.14	7,280,000,000.00	7,280,000,000.00	-	104	6,975,480,128
SEPTEMBER	7,991,175,559.35	0	7,991,175,559.35	7,280,000,000.00	7,280,000,000.00	-	110	6,482,830,208
OCTOBER	9,864,233,072.03	0	9,864,233,072.03	7,280,000,000.00	7,280,000,000.00	-	135	6,565,547,014
NOVEMBER	7,933,704,110.87	0	7,933,704,110.87	7,280,000,000.00	7,280,000,000.00	-	109	7,338,658,351
DECEMBER	5,809,091,726.07	0	5,809,091,726.07	7,280,000,000.00	7,280,000,000.00	-	80	7,205,856,972
TOTAL	92,180,569,438.79	-	92,180,569,438.79	87,360,000,000.00	87,360,000,000.00	-	106	74,254,688,492

SUPPLEMENTARY NOTE 1C - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

DETAILS		Ref. Note	INTERNALLY GENERATED REVENUE					
			Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
2a	TAXES BY NATURE		₦	₦	₦	₦	%	₦
	PERSONAL TAXES (A)		18,697,671,510.11	8,750,747,000.00	8,750,747,000.00	-	214	17,815,762,150
	WITHHOLDING TAX		11,233,783,468.38	8,569,518,000	8,569,518,000	-	131	6,887,504,116
	CAPITAL GAIN TAX		13,601,674.98	8,682,000	8,682,000	-	157	1,394,366
	STAMP DUTIES		89,173,458.28	3,709,701,000	3,709,701,000	-	2	93,809,670
	DEVELOPMENT TAX/LEVY		8,573,900.24	1,330,000	1,330,000	-	645	5,648,255
	EDUCATION LEVY			706,344,000	706,344,000	-	0	
	TOTAL		30,042,804,012	21,746,322,000	21,746,322,000	-	138	24,804,118,557
	ADMIN CODE TAXES BY MDA							
	22000800100	BOARD OF INTERNAL REVENUE SERVICE (BIRS)		30,042,804,011.99				24,804,118,557
(A)	PERSONAL TAXES	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
	MONTH							
	JAN		1,425,128,397.74	729,228,916.67	729,228,916.67	-	195	1,233,483,445
	FEB		1,657,802,871.91	729,228,916.67	729,228,916.67	-	227	1,559,478,822
	MAR		1,280,013,045.18	729,228,916.67	729,228,916.67	-	176	1,137,901,899
	APR		1,666,260,229.35	729,228,916.67	729,228,916.67	-	228	1,602,135,350
	MAY		1,199,390,072.87	729,228,916.67	729,228,916.67	-	164	1,729,022,542
	JUN		1,550,198,843.40	729,228,916.67	729,228,916.67	-	213	1,180,167,263
	JUL		1,815,516,957.33	729,228,916.67	729,228,916.67	-	249	1,076,624,429
	AUG		1,099,645,081.65	729,228,916.67	729,228,916.67	-	151	1,845,448,298
	SEP		1,438,183,293.21	729,228,916.67	729,228,916.67	-	197	1,179,391,972
	OCT		1,806,199,716.93	729,228,916.67	729,228,916.67	-	248	1,918,593,494
	NOV		943,464,935.69	729,228,916.67	729,228,916.67	-	129	1,583,432,866
	DEC		2,815,868,064.85	729,228,916.67	729,228,916.67	-	386	1,770,081,770
	TOTAL		18,697,671,510.11	8,750,747,000.00	8,750,747,000.00	-	214	17,815,762,150

(B) WITHHOLDING TAX
MONTH

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
Jan	697,853,622.74	714,126,500.00	714,126,500.00	-	98	374,727,703
February	768,338,011.46	714,126,500.00	714,126,500.00	-	108	305,772,306
March	997,818,421.81	714,126,500.00	714,126,500.00	-	140	247,092,513
April	739,608,178.79	714,126,500.00	714,126,500.00	-	104	237,829,787
May	1,099,807,340.35	714,126,500.00	714,126,500.00	-	154	251,409,059
June	781,095,156.70	714,126,500.00	714,126,500.00	-	109	228,257,902
July	850,480,232.39	714,126,500.00	714,126,500.00	-	119	233,949,998
August	1,005,856,762.52	714,126,500.00	714,126,500.00	-	141	195,210,748
September	941,280,558.25	714,126,500.00	714,126,500.00	-	132	2,711,751,561
October	1,273,650,163.63	714,126,500.00	714,126,500.00	-	178	665,989,175
November	1,208,048,711.97	714,126,500.00	714,126,500.00	-	169	720,668,322
December	869,946,307.77	714,126,500.00	714,126,500.00	-	122	714,845,042
TOTAL	11,233,783,468	8,569,518,000	8,569,518,000	-	131	6,887,504,116

(C) CAPITAL GAIN TAX
Month

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
January	-	723,500.00	723,500.00	-	0	-
February	1,201,674.98	723,500.00	723,500.00	-	166	-
March	500,000.00	723,500.00	723,500.00	-	69	-
April	-	723,500.00	723,500.00	-	0	1,394,266
May	-	723,500.00	723,500.00	-	0	-
June	-	723,500.00	723,500.00	-	0	100
July	-	723,500.00	723,500.00	-	0	-
August	3,000,000.00	723,500.00	723,500.00	-	415	-
September	1,500,000.00	723,500.00	723,500.00	-	207	-
October	5,000,000.00	723,500.00	723,500.00	-	691	-
November	2,400,000.00	723,500.00	723,500.00	-	332	-
December	-	723,500.00	723,500.00	-	0	-
TOTAL	13,601,675	8,682,000	8,682,000	-	157	1,394,366

(D) STAMP DUTY**Month**

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	9,149,515.24	309,141,750.00	309,141,750.00	-	3	1,568,778
January	11,311,307.10	309,141,750.00	309,141,750.00	-	4	28,042,931
February	7,642,005.91	309,141,750.00	309,141,750.00	-	2	12,810,577
March	3,407,443.52	309,141,750.00	309,141,750.00	-	1	4,840,954
April	10,026,777.71	309,141,750.00	309,141,750.00	-	3	5,993,533
May	4,245,136.63	309,141,750.00	309,141,750.00	-	1	2,615,931
June	10,350,596.21	309,141,750.00	309,141,750.00	-	3	6,166,226
July	5,685,036.53	309,141,750.00	309,141,750.00	-	2	6,738,426
August	8,822,975.90	309,141,750.00	309,141,750.00	-	3	3,337,701
September	6,399,863.74	309,141,750.00	309,141,750.00	-	2	4,223,253
October	6,284,089.79	309,141,750.00	309,141,750.00	-	2	4,029,439
November	5,848,710.00	309,141,750.00	309,141,750.00	-	2	13,441,921
December	89,173,458	3,709,701,000	3,709,701,000	-	2	93,809,670
TOTAL						

(E) DEVELOPMENT TAX/LEVY**Month**

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		110,833.33	110,833.33	-	0	
January		110,833.33	110,833.33	-	0	
February		110,833.33	110,833.33	-	0	
March		110,833.33	110,833.33	-	0	
April		110,833.33	110,833.33	-	0	-
May		110,833.33	110,833.33	-	0	-
June		110,833.33	110,833.33	-	0	-
July	1,286,743.00	110,833.33	110,833.33	-	1161	
August	1,444,073.30	110,833.33	110,833.33	-	1303	
September	1,449,029.50	110,833.33	110,833.33	-	1307	
October	1,295,139.44	110,833.33	110,833.33	-	1169	1,555,136
November	2,027,349.00	110,833.33	110,833.33	-	1829	2,257,122
December	1,071,566.00	110,833.33	110,833.33	-	967	1,835,997
TOTAL	8,573,900	1,330,000	1,330,000	-	645	5,648,255

(F)

Education Levy**Month**

January

February

March

April

May

June

July

August

September

October

November

December

TOTAL**LICENCES****ECONOMIC DESCRIPTION**

12020101 MOTOR VEHICLE LICENCE

12020102 DRIVING LICENCE/LEARNERS' PERMIT

12020103 CERTIFICATE OF ROAD WORTHINESS

12020104 CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS

12020105 RADIO/TELEVISION LICENSE-MAST

12020108 HIDES AND SKIN LICENCES

12020109 REGISTRATION OF VOLUNTARY ORGANIZATIONS

12020110 FISH SALES LICENSE

12020115 DANE GUN LICENCES

12020116 CATTLE TRADING LICENCES

12020118 FISHING PERMITS

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		58862000	58862000	-	0	
		706,344,000.00	706,344,000.00	-	0	
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	50,723,750.00	54,198,000.00	54,198,000.00	-	94	45,851,249
	57,472,958.00	47,691,000.00	47,691,000.00	-	121	47,457,000
	26,167,850.00	41,170,000.00	41,170,000.00	-	64	36,675,125
	1,840,000.00	2,575,000.00	2,575,000.00	-	71	459,700
				-	#DIV/0!	
	8,181,823.17			-	#DIV/0!	2,039,162
				-	#DIV/0!	
				-	#DIV/0!	
				-	#DIV/0!	436,639
				-	#DIV/0!	-
				-	#DIV/0!	

	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
ECONOMIC DESCRIPTION							
12020120 PRODUCE BUYING LICENSES					-	#DIV/0!	
12020121 ICE COMPLEX OPERATION					-	#DIV/0!	-
12020122 TROPHY DEALER LICENCES			14,000.00	14,000.00	-	0	-
12020123 PATENT MEDICINE VENDOR LICENCES		53,000.00	2,000,000.00	2,000,000.00	-	3	590,100
12020124 TRACTOR HIRING SERVICES - EARNINGS		103,038,552.48	892,315,000.00	892,315,000.00	-	12	65,860,489
12020126 MEDICAL PRACTITIONER/CLINIC REGISTRATION		4,860,000.00	5,665,000.00	5,665,000.00	-	86	7,057,500
12020128 CINEMA LICENCES					-		
12020129 REGISTRATION/RENEWAL OF PRIVATE SCHOOLS					-		
12020132 REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS					-		-
12020111 Auctioneers Licences					-		-
12020133 Fish Sales License					-		-
TOTAL		252,337,934	1,045,628,000.00	1,045,628,000.00	-	24	206,426,964
BREAKDOWN OF LICENCES BY MDAs							
	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
ADMIN CODE DESCRIPTION							
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY					-	#DIV/0!	
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)					-	#DIV/0!	
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					-	#DIV/0!	436,639
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		8,181,823.17			-	#DIV/0!	2,039,162
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		134,364,558.00	128059000	128059000	-	105	129,983,374
022900100100 MINISTRY OF TRANSPORT AND ENERGY			15000000	15000000	-	0	
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		103,038,552.48	892315000	892315000	-	12	65,860,489
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES		6,753,000.00	10240000	10240000	-	66	8,107,300
053500100100 MINISTRY OF ENVIRONMENT			14000		14,000.00	0	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION					-	#DIV/0!	
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD					-	#DIV/0!	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)					-	#DIV/0!	
LICENCES - GENERAL Total		252,337,934	1,045,628,000.00	1,045,614,000.00	14,000.00	24	206,426,964

FEEs - GENERAL

ECONOMIC CODE DESCRIPTION

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
12020402 ROAD TRAFFIC REGULATION FEES	131,181,361.80	8,698,000.00	8,698,000.00	-	1508	148,567,950
12020403 MOTOR VEHICLE REGISTRATION FEES	122,039,650.00	121,669,000.00	121,669,000.00	-	100	99,416,725
12020404 REGISTRATION OF CONTRACTORS	150,000.00	1,700,000.00	1,700,000.00	-	9	-
12020405 TENDER FEES - GENERAL	228,988,650.00	74,163,000.00	74,163,000.00	-	309	67,537,196
12020406 REGISTRATION OF DOCUMENT FEES - GENERAL	2,172,895,477.69	640,800,000.00	640,800,000.00	-	339	388,012,121
12020407 APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY	8,460,000.00	19,000,000.00	19,000,000.00	-	45	5,283,000
12020408 SITE PLAN PROCESSING FEES		6,000,000.00	6,000,000.00	-	0	2,860,000
12020409 SURVEY CHARGES FEES		50,000,000.00	50,000,000.00	-	0	41,617,244
12020410 SITE AND SERVICES SCHEME FEES		200,000,000.00	200,000,000.00	-	0	33,826,637
12020411 WATER RATES	153,039,208.25	130,000,000.00	130,000,000.00	-	118	85,420,171
12020412 CHANGE OF PURPOSE FEES		36,200,000.00	36,200,000.00	-	0	3,728,171
12020413 SURRENDER AND SUBDIVISION FEES		80,000,000.00	80,000,000.00	-	0	48,576,979
12020415 RE-GRANT FEES		450,000,000.00	450,000,000.00	-	0	190,751,105
12020417 RECOVERY OF COMPENSATION		15,200,000.00	15,200,000.00	-	0	3,951,498
12020418 VALUATION FEES				-	#DIV/0!	
12020421 AGENCY FEES	105,309,592.53			-	#DIV/0!	229,643,442
12020422 ROAD CUTTING CHARGES				-	#DIV/0!	
12020423 WEIGHT AND MEASURE FEE (BRIDGE)	49,582,406.09	10,000,000.00	10,000,000.00	-	496	10,327,727
12020424 PRODUCE BUYING LICENCE				-	#DIV/0!	
12020425 PRODUCE INSPECTION FEES	10,801,954.50			-	#DIV/0!	
12020426 HIDES AND SKIN INSPECTION FEES	3,902,950.00			-	#DIV/0!	-
12020427 MEAT INSPECTION FEES				-	#DIV/0!	
12020428 POULTRY FARMERS REGISTRATION				-	#DIV/0!	-
12020429 REGISTRATION OF PRIVATE VETERINARY CLINICS				-	#DIV/0!	-
12020430 GRAZING FEES				-	#DIV/0!	
12020431 SCHOOL FEES - POST PRIMARY INSTITUTIONS	1,539,058,163.75	1,116,469,000.00	1,116,469,000.00	-	138	827,116,111
12020432 RENEWAL OF PRIVATE SCHOOLS	34,786,145.50	2,500,000.00	2,500,000.00	-	1391	17,622,318
12020434 REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS	310,000.00	1,050,000.00	1,050,000.00	-	30	20,000

ECONOMIC CODE	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
DESCRIPTION							
12020435 REGISTRATION FEES FOR COOPERATIVE SOCIETIES			500,000.00	500,000.00	-	0	115,000
12020436 AUDIT AND SUPERVISION FEES					-	#DIV/0!	
12020437 REGISTRATION OF BUSINESS PREMISES		19,452,700.00	20,000,000.00	20,000,000.00	-	97	8,400,100
12020438 VETTING FEES		180637173.4	300,000,000.00	300,000,000.00	-	60	81,038,292
12020439 HIGH COURT FEES		4,122,229.45	26,250,000.00	26,250,000.00	-	16	2,484,638
12020430 High Court Probate Fee					-	#DIV/0!	
12020443 SHARIA COURT FEES		4,966,580.50	300,000.00	300,000.00	-	1656	207,160
12020447 ENVIRONMENTAL IMPACT ASSESSMENT FEES					-	#DIV/0!	
12020449 BILL BOARD ERECTION FEES		2,411,137.60	5,000,000.00	5,000,000.00	-	48	1,248,788
12020450 PARKS AND GARDEN FEES		27,050,148.00	10,210,000.00	10,210,000.00	-	265	4,211,279
12020451 MEDICAL CONSULTANCY FEES					-	#DIV/0!	
12020452 LABORATORY FEES					-	#DIV/0!	
12020454 BIRTH AND DEALTH REGISTRATION FEES					-	#DIV/0!	
12020455 CHANGE OF OWNERSHIP FEES			13,592,000.00	13,592,000.00	-	0	10,858,255
12020456 APPLICATION FEES		12,244,173.30	76,522,000.00	76,522,000.00	-	16	23,446,770
12020457 PARKING FEES			31,725,000.00	31,725,000.00	-	0	2,634,570
12020458 ERECTION OF GSM MASTS		26,439,100.00	10,000,000.00	10,000,000.00	-	264	6,300,000
12020459 CABLE LAYING PERMIT		330,137.20	5,000,000.00	5,000,000.00	-	7	27,120
12020463 EDUCATION LEVY		527,869,794.25			-	#DIV/0!	1,167,362,118
12020465 REGISTRATION OF PRIVATE NURSERIES		950,000.00			-	#DIV/0!	-
12020467 Security Trust Fund Levy		4,793,219,213.33			-	#DIV/0!	46,102,400
12020468 REFUSE/SEWAGE DISPOSAL FEES			1,205,980,000.00	1,205,980,000.00	-	0	-
12020469 SANITATION LEVY/POLLUTION CONTROL FEES					-	#DIV/0!	
12020470 PREMIUM FOR HEALTH SERVICES					-	#DIV/0!	-
12020109 REGISTATION OF VOLUNTARY ORGANIZATIONS (NGO)					-	#DIV/0!	
12020440 High Court Probate		145,000,774.33	25,000,000.00	25,000,000.00	-	580	6,410,864
12020443 Sharia Court Fees					-	#DIV/0!	
12020444 Registration/Renewal of Audit Firms		20,000.00	350,000.00	350,000.00	-	6	-
12020445 Fire Safety Charges		1,750,000.00	-	-	-	#DIV/0!	-
12020460 Fibre Optic Installation		1,009,087.60	5,000,000.00	5,000,000.00	-	20	-
12020441 Area Court Fees					-	#DIV/0!	
12020446 FIRE SAFETY CERTIFICATE FEES		825,000.00	-	-	-	#DIV/0!	1,300,200
12020462 Supervision Fees on Mast Erection & Fibre optic Installation		3,520,606.00	3,000,000.00	3,000,000.00	-	117	
12020448 BILL BOARD ADVERTISEMENT FEES - LG		230,200.00			-	#DIV/0!	
12020464 Registration of Private Nurseries Fee			8,152,000.00	8,152,000.00	-	0	
12020471 Printing Charges			6,000,000.00	6,000,000.00	-	0	
TOTAL		10,312,553,615.08	4,716,030,000.00	4,716,030,000.00	-	219	3,566,425,947

BREAKDOWN OF FEES - GENERAL BY MDAs		Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
ADMIN CODE DESCRIPTION		Note	₦	₦	2025 ₦	Budget 2025 ₦	%	₦
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		301,874,150.00	80,000,000.00	80,000,000.00	-	377	82,206,573
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		4,792,884,956.50			-	#DIV/0!	275,745,842
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		2,575,000.00	6,000,000.00	6,000,000.00	-	43	1,300,200
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL		20,000.00			-	#DIV/0!	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL					-	#DIV/0!	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION			1,200,000.00	1,200,000.00	-	0	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		1,684,447.30	2,883,000.00	2,883,000.00	-	58	3,238,956
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		10,801,954.50			-	#DIV/0!	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		14,292,925.50	20,500,000.00	20,500,000.00	-	70	14,133,697
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					-	#DIV/0!	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY					-	#DIV/0!	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		150,000.00	500,000.00	500,000.00	-	30	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		243,547,511.80	116,813,000.00	116,813,000.00	-	208	241,532,938
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		19,452,700.00	20,000,000.00	20,000,000.00	-	97	8,400,100
022900100100	MINISTRY OF TRANSPORT AND ENERGY			10,000,000.00	10,000,000.00	-	0	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		49,582,406.09	25,061,000.00	25,061,000.00	-	198	21,185,982
023400100100	MINISTRY OF WORKS AND HOUSING			26,163,000.00	26,163,000.00	-	0	
025200100100	MINISTRY OF WATER RESOURCES		153,039,208.25	130,000,000.00	130,000,000.00	-	118	85,420,171
023400700100	BORNO STATE HOUSING CORPORATION		12,615,000.00	2,300,000.00	2,300,000.00	-	548	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		77,436,671.87	70,000,000.00	70,000,000.00	-	111	67,074,849
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		2,060,561,410.22	1,223,200,000.00	1,223,200,000.00	-	168	611,012,000
032600100100	MINISTRY OF JUSTICE		180,637,173.41	300,000,000.00	300,000,000.00	-	60	81,038,292
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		33,036,575.00	24,790,000.00	24,790,000.00	-	133	14,756,773
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		1,768,707.50	5,071,000.00	5,071,000.00	-	35	307,375

ADMIN CODE DESCRIPTION	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
031805100100 BORNO STATE HIGH COURT OF JUSTICE		149,123,003.78	51,250,000.00	51,250,000.00	-	291	8,895,502
031805400100 BORNO STATE AREA COURT					-	#DIV/0!	
031805300100 BORNO STATE SHARIA COURT OF APPEAL		4,966,580.50	300,000.00	300,000.00	-	1656	207,160
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		310,000.00	1,550,000.00	1,550,000.00	-	20	135,000
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		34,425,123.00	8,000,000.00	8,000,000.00	-	430	
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,925,000.00	2,500,000.00	2,500,000.00	-	77	202,743
051700800100 BORNO STATE LIBRARY BOARD			20,000.00	20,000.00	-	0	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		1,860,642.50	6,000,000.00	6,000,000.00	-	31	1,234,568
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		640,490,961.25	350,000,000.00	350,000,000.00	-	183	240,293,328
51701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	#DIV/0!	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		71,554,535.50	72,665,000.00	72,665,000.00	-	98	69,994,540
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION							
051705500100 SCIENCE AND TECHNOLOGY BAMA		4,616,150.00	5,000,000.00	5,000,000.00	-	92	5,455,448
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		610,503,692.50	545,762,000.00	545,762,000.00	-	112	335,693,876
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)		458,144,695.58			-	#DIV/0!	1,109,796,679
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY			1,205,980,000.00	1,205,980,000.00	-	0	
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)			200,000,000.00	200,000,000.00	-	0	33,826,637
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		161,894,147.50	120,000,000.00	120,000,000.00	-	135	143,905,584
053500100100 MINISTRY OF ENVIRONMENT		27,050,148.00	10,362,000.00	10,362,000.00	-	261	4,211,279
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			-	-	-	#DIV/0!	
052110400100 BORNO STATE COLLEGES OF NURSING SCIENCES		69,196,994.50	38,000,000.00	38,000,000.00	-	182	78,713,976
022205400100 BORNO MONDAY MARKET COMPANY LIMITED			725,000.00	725,000.00	-	0	
022205400200 BORNO KANO MOTOR PARK AND MARKET			31,235,000.00	31,235,000.00	-	0	2,634,570
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION					-	#DIV/0!	17,419,575
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)		9,673,500.00	1,850,000.00	1,850,000.00	-	523	6,451,737
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE							
051705900100 STUDIES KONDUGA					-	#DIV/0!	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY					-	#DIV/0!	

		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
ADMIN CODE DESCRIPTION			₦	₦	₦	₦	%	₦
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)							- #DIV/0!
	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION							
051705500100	SCIENCE AND TECHNOLOGY BAMA							- #DIV/0!
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY							- #DIV/0!
	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE							
016100700100	DEVELOPMENT AND HUMANITARIAN RESPONSE		105,309,592.53					- #DIV/0!
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		3,902,950.00					- #DIV/0!
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		1,645,100.00					- #DIV/0!
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL				350000	350000		- #DIV/0! 0
FEES - GENERAL Total			10,312,553,615.08	4,716,030,000.00		4,716,030,000.00		- 219
FINES								
ECONOMIC DESCRIPTION		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	
CODE			?	?	?	?	%	
12020500	PENALTY OF TAX OFFENDERS							
12020501	EDUCATION LEVY		4,920,168.00	79,033,000.00	79,033,000.00		-	6
12020502	HIGH COURT FINES		1,940,354.00	12,000,000.00	12,000,000.00		-	16
12020504	PENALTY FOR ENVIRONMENT VIOLATION						-	#DIV/0!
12020503	AREA COURT FINES		1,373,413.40	1,500,000.00	1,500,000.00		-	92
							-	#DIV/0!
TOTAL			8,233,935.40	92,533,000.00	92,533,000.00		0.00	9

BREAKDOWN OF FINES - GENERAL BY MDAs

ADMIN CODE DESCRIPTION

022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
031805100100	BORNO STATE HIGH COURT OF JUSTICE
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)
031805300100	BORNO STATE SHARIA COURT OF APPEAL
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION
031805400100	BORNO STATE AREA COURT
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION
TOTAL FINES	

SALES - GENERAL

ECONOMIC CODE DESCRIPTION

12020604	SALES OF PRINTED BUDGET
12020606	SALES OF MAP
12020608	SALES OF BROKEN BEACONS
12020616	SALES OF URGENT NOW AND KIV SLIPS
12020617	SALES OF CARDS
12020619	SALES OF DIARY PRODUCTS
12020622	SALE OF COTTAGE INDUSTRY PRODUCTS
12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES
12020629	SALES OF TRAFFIC REGULATION BOOKLETS
12020631	Sales of JSC Forms and OFIHS
12020634	Government Printers Sales of Publications/Exercise Books
12020635	SALES OF PHOTOGRAPHS

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		79033000	79033000	-	0	17,231,700
	1,940,354.00	12000000	12000000	-	16	6,904,944
-				-	#DIV/0!	
				-	#DIV/0!	
				-	#DIV/0!	1,030
				-	#DIV/0!	
	1,373,413.40	1500000	1500000	-	92	
	4,920,168.00			-	#DIV/0!	450,000
	8,233,935.40	92,533,000.00	92,533,000.00	-	9	24,587,674
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	300,000.00	2,500,000.00	2,500,000.00	-	12	
				-	#DIV/0!	
		10,000,000.00	10,000,000.00	-	0	892,000
	124,794,076.60	104,202,000.00	104,202,000.00	-	120	51,315,791
		1,008,000.00	1,008,000.00	-	0	555,000
				-	#DIV/0!	
		78,288,000.00	78,288,000.00	-	0	-
		3,720,000.00	3,720,000.00	-	0	-
	4,479,365.35	24,616,000.00	24,616,000.00	-	18	172,511,485
		50,000.00	50,000.00	-	0	-
		1,000,000.00	1,000,000.00	-	0	-
				-	#DIV/0!	

ECONOMIC CODE DESCRIPTION

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
12020636 SALES OF INFORMATION PUBLICATION	7,775,750.00	99,174,000.00	99,174,000.00	-	8	870,000
12020637 SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT		6,251,000.00	6,251,000.00	-	0	-
12020639 SALES OF ADMISSION FORMS - SCHOOL OF NURSING	9,907,922.50	12,000,000.00	12,000,000.00	-	83	15,803,398
12020640 SALES OF ADMISSION FORMS - SCHOOL OF HEALTH TECHNOLOGY				-	#DIV/0!	
12020642 SALES OF COOPERATIVE FLOUR MILL S PRODUCTS				-	#DIV/0!	
12020611 Sales of In-Service and Bond Forms	398,761.25			-	#DIV/0!	358,405
12020641 Sales of Admission Forms - School of Midwifrey	2,896,105.00			-	#DIV/0!	-
12020618 Sales of Poultry Products		1,500,000.00	1,500,000.00	-	0	
12020621 Sales of Supplementary Feeds		1,000,000.00	1,000,000.00	-	0	
TOTAL	150,551,981	345,309,000.00	345,309,000.00	0.00	44	242,306,079

BREAKDOWN OF SALES - GENERAL BY MDAs

ADMIN CODE DESCRIPTION

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		1,000,000	1,000,000	-	0	
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE						
051705900100 STUDIES KONDUGA	456,187.50	259,000	259,000	-	176	190,960
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	398,761.25	500,000	500,000	-	80	358,405
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)				-	#DIV/0!	
022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT				-	#DIV/0!	
023800100100 MINISTRY OF BUDGET AND PLANNING	300,000.00	2,500,000	2,500,000	-	12	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		35,788,000	35,788,000	-	0	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED		42,500,000	42,500,000	-	0	
022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)		3,720,000	3,720,000	-	0	
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION				-	#DIV/0!	
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)	7,775,750.00	100,182,000	100,182,000	-	8	1,425,000
031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION		50,000	50,000	-	0	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM				-	#DIV/0!	
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION						
051705500100 SCIENCE AND TECHNOLOGY BAMA		2,500,000	2,500,000	-	0	892,000
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD				-	#DIV/0!	
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	34,018,220.00	5,500,000	5,500,000	-	619	15,898,156
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	7,020,807.50	8,448,000	8,448,000	-	83	3,613,913

ECONOMIC CODE DESCRIPTION

BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	
051705500100	SCIENCE AND TECHNOLOGY BAMA
051705700100	BORNO STATE SCHOLARSHIPS BOARD
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY
053500100100	MINISTRY OF ENVIRONMENT
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)
SALES - GENERAL Total	

EARNINGS -GENERAL
ECONOMIC CODE DESCRIPTION

12020701	HIRE OF PLANTS AND EQUIPMENTS
12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC
12020703	HIRING OF MARINI ASPHALT MIXING PLANT
12020704	HIRING OF QUARIES AND SELLING OF CHIPPINGS
12020706	LEASE/HIRE OF FILLING STATIONS
12020708	EARNINGS FROM COOPERATIVE FLOUR MILLS
12020710	EARNINGS FROM MAIDUGURI AMUSEMENT PARK
12020711	EARNINGS FROM LIAISON OFFICES' BOARDING & LODGING
12020713	EARNINGS FROM THE USE OF GOVT. HALLS
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES
12020718	TRACTOR HIRING SERVICE

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
				-	#DIV/0!	27,500
	7,785,180.10	20,000,000	20,000,000	-	39	6,806,555
	12,804,027.50	12,000,000	12,000,000	-	107	15,803,398
	15,307,564.00	10,000,000	10,000,000	-	153	21,851,400
		6,251,000	6,251,000	-	0	
				-	#DIV/0!	
	434,420.00	2,170,000	2,170,000	-	20	
	5,570,440.00	2,825,000	2,825,000	-	197	614,500
	2,551,257.50	4,500,000	4,500,000	-	57	2,185,406
	4,479,365.35	24,616,000	24,616,000	-	18	172,511,485
	51,650,000.00	50,000,000	50,000,000	-	103	
				-	#DIV/0!	127,400
		10,000,000	10,000,000	-	0	
	150,551,981	345,309,000	345,309,000	-	44	242,306,079
Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
		117,016,000.00	117,016,000.00	-	0	
		165,425,000.00	165,425,000.00	-	0	
		1,000,000.00	1,000,000.00	-	0	
		15,000,000.00	15,000,000.00	-	0	
				-	#DIV/0!	25,000,000
				-	#DIV/0!	
				-	#DIV/0!	
		2,500,000.00	2,500,000.00	-	0	
		124,070,000.00	124,070,000.00	-	0	
	929,348,152.66	762,318,000.00	762,318,000.00	-	122	427,478,312
	151,550,750.00	14,025,000.00	14,025,000.00	-	1081	1,939,497

ECONOMIC CODE DESCRIPTION

12020721 DRUG REVOLVING FUND SCHEME
 12020722 WORKSHOP EARNINGS
 12020723 PRINTING CHARGES
 12020724 EARNINGS FROM CONSULTANCY SERVICES
 RENT FROM WORKSHOP
 12020709 Earnings from Government Printing Press
 12020720 Earnings from Farm Centre

TOTAL

BREAKDOWN OF EARNINGS - GENERAL BY MDAs

ADMIN CODE DESCRIPTION

012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY
 021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY
 022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM
 022205400100 BORNO MONDAY MARKET COMPANY LIMITED
 022205400200 BORNO KANO MOTOR PARK AND MARKET
 022900100100 MINISTRY OF TRANSPORT AND ENERGY
 022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION
 022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
 052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES
 052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)
 022201800100 BORNO INVESTMENT COMPANY LTD
 051701000100 BORNO STATE AGENCY FOR MASS LITERACY
 022205200100 BORNO STATE HOTELS
 022206000100 BORNO STATE NEITAL NIGERIA LIMITED
 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION
 051705500100 SCIENCE AND TECHNOLOGY BAMA
 011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
				-	#DIV/0!	
		12,000,000.00	12,000,000.00	-	0	
				-	#DIV/0!	
		21,204,000.00	21,204,000.00	-	0	
				-	#DIV/0!	
		3,000,000.00	3,000,000.00	-	0	
		-	-	-	#DIV/0!	
	1,080,898,903	1,237,558,000.00	1,237,558,000.00	-	87	454,417,809
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		3,000,000.00	3,000,000.00	-	0	
	151,550,750.00	11,025,000.00	11,025,000.00	-	1375	1,939,497
				-	#DIV/0!	
				-	#DIV/0!	25,000,000
	7,979,789.03	36,970,000.00	36,970,000.00	-	22	2,454,746
				-	#DIV/0!	
	496,912,065.03	684,965,000.00	684,965,000.00	-	73	424,829,309
		281,891,000.00	281,891,000.00	-	0	
				-	#DIV/0!	
				-	#DIV/0!	
		51,183,000.00	51,183,000.00	-	0	
		100,000.00	100,000.00	-	0	
		136,974,000.00	136,974,000.00	-	0	
		1,850,000.00	1,850,000.00	-	0	
				-		
		9,700,000.00	9,700,000.00	-	0	194,258
				-	#DIV/0!	

ADMIN CODE DESCRIPTION

051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE
023400100100 MINISTRY OF WORKS AND HOUSING
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)

EARNINGS -GENERAL Total

HIRE/RENT OF GOVERNMENT PROPERTIES ECONOMIC DESCRIPTION CODE

12020803 RENT FROM GOVERNMENT ESTATES
12020802 LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA
12020804 RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES
12020805 RENT FROM CONFERENCE CENTRES
12020801 Rent from Staff Quarters
12020805 RENT & PREMIUM ON THE ALLOCATION OF LAND

TOTAL

BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs ADMIN CODE DESCRIPTION

022205200100 BORNO STATE HOTELS
023400700100 BORNO STATE HOUSING CORPORATION
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
051700800100 BORNO STATE LIBRARY BOARD
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION
022201800100 BORNO INVESTMENT COMPANY LTD
022205400200 BORNO KANO MOTOR PARK AND MARKET
022205400100 BORNO MONDAY MARKET COMPANY LIMITED
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE
016102100200 ABUJA LIAISON OFFICE

TOTAL

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		3,350,000.00	3,350,000.00	-	0	
		16,550,000.00	16,550,000.00	-	0	
	424,456,298.60			-	#DIV/0!	
	1,080,898,903	1,237,558,000.00	1,237,558,000.00	-	87	454,417,809
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	26,160,240.00	120,000,000.00	120,000,000.00	-	22	
				-	#DIV/0!	
	32,290,660.00	199,747,000.00	199,747,000.00	-	16	10,701,137
		8,265,000.00	8,265,000.00	-	0	
	2,000,000.00			-	#DIV/0!	
	60,450,900.00	328,012,000.00	328,012,000.00	-	18	10,701,137
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		8,426,000.00	8,426,000.00	-	0	
	40,400,900.00	22,000,000.00	22,000,000.00	-	184	
		1,255,000.00	1,255,000.00	-	0	70,000
		30,000.00	30,000.00	-	0	
		2,400,000.00	2,400,000.00	-	0	
		133,856,000.00	133,856,000.00	-	0	
		28,500,000.00	28,500,000.00	-	0	281,137
	18,050,000.00	113,000,000.00	113,000,000.00	-	16	10,350,000
		18,500,000.00	18,500,000.00	-	0	
		45,000.00	45,000.00	-	0	
	2,000,000.00			-	#DIV/0!	
	60,450,900.00	328,012,000.00	328,012,000.00	-	18	10,701,137

RENT ON LAND & OTHERS - GENERAL

ECONOMIC CODE DESCRIPTION

12020901 GROUND RENT

12020907 RENTS OF PLOTS & SITES SERVICES PROGRAMME

TOTAL

BREAKDOWN RENT & OTHERS BY MDAs

ADMIN CODE DESCRIPTION

016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)

TOTAL

INVESTMENT INCOME

ECONOMIC CODE DESCRIPTION

12021101 Dividend Income

12021103 OTHER INVESTMENT INCOME

TOTAL

BREAKDOWN OF INVESTMENT INCOME BY MDAs

ADMIN CODE DESCRIPTION

022201800100 BORNO INVESTMENT COMPANY LTD

TOTAL

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	3,533,000.00			-	#DIV/0!	
		450000000	450000000	-	0	100,801,167
				-	#DIV/0!	
	3,533,000.00	450,000,000.00	450,000,000.00	-	1	100,801,167
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	3,533,000.00	450,000,000.00	450,000,000.00	-	1	100,801,167
	3,533,000.00	450,000,000.00	450,000,000.00	0.00	1	100,801,167
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
		29,824,000.00	29,824,000.00	-	0	
	873,706,919.46	100,526,000.00	100,526,000.00	-	869	3,703,819,004
	873,706,919.46	130,350,000.00	130,350,000.00	-	670	3,703,819,004
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	873,706,919.46	130,350,000.00	130,350,000.00	-	670	3,703,819,004
	873,706,919.46	130,350,000.00	130,350,000.00	0.00	670	3,703,819,004

INTEREST EARNED		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
ECONOMIC CODE	DESCRIPTION							
			₦	₦	₦	₦	%	₦
12021201	INTEREST FROM BANK DEPOSITS		759,853.15	0	0	-	#DIV/0!	
12021211	GAINS ON FOREIGN EXCHANGE							
	TOTAL		759,853.15	0	0	-	#DIV/0!	
BREAKDOWN OF INVESTMENT INCOME BY MDAs								
ADMIN CODE	DESCRIPTION	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		759,399.50	0	0	-	#DIV/0!	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		453.65	0	0	-	#DIV/0!	
	TOTAL		759,853.15	-	0	-		
GAIN ON DISPOSAL OF ASSET								
ECONOMIC CODE	DESCRIPTION	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY		3,162,638,771.98	0	0	0	#DIV/0!	
	TOTAL		3,162,638,771.98	0	0	0	#DIV/0!	
BREAKDOWN OF GAIN ON DISPOSAL OF ASSET BY MDAs								
ADMIN CODE	DESCRIPTION	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL		3,162,638,771.98	0	0	0	#DIV/0!	
	TOTAL		3,162,638,771.98	0	0	0	#DIV/0!	
RE- IMBURSEMENTS/REVERSARS								
ADMIN CODE	DESCRIPTION	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
	REVERSALS						#DIV/0!	
12021005	REFUNDS		1,457,583,806.81				#DIV/0!	800,844,342
14070102	UNSPECIFIED REVENUE		381,025,435.55				#DIV/0!	37,623,693
	TOTAL		1,838,609,242.36	-	-	-	#DIV/0!	838,468,035

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SUPPLEMENTARY NOTE 1D - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	CODE	DETAILS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
4		PERSONNEL COST		₦	₦	₦	₦	%	₦
		SALARY (A)		29,117,619,290.61	37,681,003,000.00	37,121,003,000.00	560,000,000.00	77	21,844,082,164
		NON REGULAR ALLOWANCES		2,846,400,529.22	6,637,171,000.00	6,637,171,000.00	-	43	1,872,882,637
		OVERTIME							
4A		TOTAL SALARIES		31,964,019,820	44,318,174,000	43,758,174,000	560,000,000.00		23,716,964,801
		PENSION AND GRATUITY		19,163,508,022.00	24,107,350,000.00	24,107,350,000.00	-	79	18,454,103,061
				51,127,527,842	68,425,524,000	67,865,524,000	560,000,000.00	75	21,844,082,164
4A		BREAKDOWN OF SALARIES							
		NET SALARY PAYMENT		27,314,135,193.15					22,111,731,846
		ADD DEDUCTIONS -UNION DUES		273,552,512.86					297,653,211
		-PAYE		423,577,218.12					532,970,470
		-OTHER DEDUCTIONS		1,106,354,366.48					774,609,274
		TOTAL SALARIES		29,117,619,291					23,716,964,801
		BREAKDOWN OF SALARIES BY MDAS							
			Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				₦	₦	₦	₦	%	₦
		SECTORS							
		01 ADMINISTRATIVE SECTOR		4,481,720,645.66	7,412,540,000.00	7,412,540,000.00	-	60	2,284,083,634
		02 ECONOMIC SECTOR		2,954,307,790.87	30,130,979,000.00	30,130,979,000.00	-	10	2,774,642,165
		03 LAW AND JUSTICE SECTOR		1,270,533,675.78	1,983,793,000.00	1,983,793,000.00	-	64	1,054,557,880
		05 SOCIAL SECTOR		23,257,457,707.52	29,398,212,000.00	28,338,212,000.00	1,060,000,000.00	79	17,059,447,834
		TOTAL		31,964,019,819.83	68,925,524,000.00	67,865,524,000.00	1,060,000,000.00	46	23,172,731,513

ADMIN CODE ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
011100100100 GOVERNMENT HOUSE		484,911,880.25	920,633,000.00	920,633,000.00	-	53	197,583,472
011100100200 DEPUTY GOVERNOR'S OFFICE		-			-	#DIV/0!	20,809,183
016100100100 OFFICE OF SECRETARY TO THE STATE GOVT.		1,421,776,089.44	2,600,000,000.00	2,600,000,000.00	-	55	164,378,041.17
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		9,280,000.00	12,000,000.00	12,000,000.00	-	77	25,024,000
016102100200 ABUJA LIAISON OFFICE		74,350,000.00	84,000,000.00	84,000,000.00	-	89	
011103500100 BORNO STATE PENSIONS DEPARTMENT		6,505,000.00	5,600,000.00	5,600,000.00	-	116	4,080,000
016103700100 BORNO STATE PILGRIMS WELFARE BOARD		-	155,869,000.00	155,869,000.00	-	0	
016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		-	960,000.00	960,000.00	-	0	
016103500100 BORNO STATE PENSIONS DEPARTMENT		-			-	#DIV/0!	
016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		7,413,639.34	12,000,000.00	12,000,000.00	-	62	5,168,142
011200300100 BORNO STATE HOUSE ASSEMBLY		239,338,020.45	335,678,000.00	335,678,000.00	-	71	69,311,799
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		314,510,217.07	533,000,000.00	533,000,000.00	-	59	255,643,134
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)		443,454,077.74	459,000,000.00	459,000,000.00	-	97	345,156,462
012500100100 HEAD OF SERVICE		488,475,063.76	1,147,235,000.00	1,147,235,000.00	-	43	286,235,409
014000100100 OFFICE OF THE STATE AUDITOR GENERAL		181,274,782.72	134,000,000.00	134,000,000.00	-	135	152,561,826
014000200100 OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		111,338,848.00	105,000,000.00	105,000,000.00	-	106	40,275,067
014700100100 CIVIL SERVICE COMMISSION		35,127,398.12	72,000,000.00	72,000,000.00	-	49	29,007,385
012500500100 ESTABLISHMENT DEPARTMENT		-			-	#DIV/0!	
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION		5,719,220.24	22,708,000.00	22,708,000.00	-	25	5,390,918
011102100200 LIASON OFFICE, ABUJA/KADUNA		-			-	#DIV/0!	
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		90,966,500.00	80,000,000.00	80,000,000.00	-	114	3,058,000
014000300100 BORNO STATE AUDIT SERVICE COMMISSION		1,860,000.00	2,000,000.00	2,000,000.00	-	93	
014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		33,705,730.00	79,560,000.00	79,560,000.00	-	42	3,200,000
011103700100 PILGRIMS WELFARE BOARD		27,082,202.53			-	#DIV/0!	26,610,000
016110100100 BORNO STATE SECURITY TRUST FUND (STF)		29,820,000.00	40,000,000.00	40,000,000.00	-	75	
011100800100 STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		53,166,459.89	68,000,000.00	68,000,000.00	-	78	32,502,497
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES		168,426,087.92	134,077,000.00	134,077,000.00	-	126	151,087,727
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		3,290,000.00	25,000,000.00	25,000,000.00	-	13	10,840,000
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		360,000.00	42,720,000.00	42,720,000.00	-	1	
016101000100 CAREER GUIDANCE AND COUNCELLING COMMISSION		39,710,500.00	50,000,000.00	50,000,000.00	-	79	34,892,500

ADMIN CODE ADMINISTRATIVE SECTOR

	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		7,510,000.00	15,000,000.00	15,000,000.00	-	50	
016100600100 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		174,174,128.19	229,500,000.00	229,500,000.00	-	76	356,006,737
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		11,235,000.00	30,000,000.00	30,000,000.00	-	37	52,949,197
016100700100 AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN		16,939,800.00	17,000,000.00	17,000,000.00	-	100	12,312,140
TOTAL		4,481,720,646	7,412,540,000	7,412,540,000	-	60	2,284,083,634

ECONOMIC SECTOR

	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		267,201,050.36	265,000,000.00	265,000,000.00	-	101	307,383,061
021511000100 BORNO STATE FERTILIZER BLENDING PLANT		0			-	#DIV/0!	
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		34,731,545.18	53,250,000.00	53,250,000.00	-	65	3,329,517
021600100100 MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		0			-	#DIV/0!	307,074,057
022000100100 MINISTRY OF FINANCE-HQTRS		312,571,355.22	1,267,422,000.00	1,267,422,000.00	-	25	251,323,840
022000300100 BUDGET AND PLANNING		1,067,170.00			-	#DIV/0!	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM		28,927,995.08	63,679,000.00	63,679,000.00	-	45	34,395,294
022205400200 KANO MOTOR PARK AND MARKET		2210000	1,800,000.00	1,800,000.00	-	123	610,000
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		0			-	#DIV/0!	
022205900100 BORNO WIRE AND NAIL COMPANY		10,038,100.96	7,429,000.00	7,429,000.00	-	135	6,889,538
022206000100 NEITAL NIGERIA LIMITED		30,490,385.38	22,541,000.00	22,541,000.00	-	135	23,327,703
022206100100 BORNO SUPPLY COMPANY (BOSCO)		16,284,659.00	22,880,000.00	22,880,000.00	-	71	11,210,295
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		0			-	#DIV/0!	
023100300100 RURAL ELECTRIFICATION BOARD		0			-	#DIV/0!	74,296,907
023400100100 MINISTRY OF WORKS AND HOUSING		425,953,759.19	400,275,000.00	400,275,000.00	-	106	389,139,135
023400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)		139,322,732.10	125,500,000.00	125,500,000.00	-	111	96,356,766
025200100100 MINISTRY OF WATER RESOURCES		683,807,484.78	465,686,000.00	465,686,000.00	-	147	525,180,729
025300100100 MINISTRY OF TRANSPORT AND ENERGY		44,027,876.88	50,000,000.00	50,000,000.00	-	88	6,578,224
025500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		61,760,530.98	47,737,000.00	47,737,000.00	-	129	39,537,537
026000100100 MINISTRY OF LANDS & SURVEY		0			-	#DIV/0!	
022000300100 MONDAY MARKET COMPANY LIMITED		138347838.1	162,885,000.00	162,885,000.00	-	85	77,784,837
022000700100 OFFICE OF ACCOUNTANT GENERAL		-	26,000,000,000.00	26,000,000,000.00	-	0	
022205600100 MAIDIGURI INTERNATIONAL HOTEL		0			-	#DIV/0!	

ECONOMIC SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
022205400200 MAIDIGURI KANO MOTOR PARK AND MARKET		0			-	#DIV/0!	
022205700100 RURAL ELECTRIFICATION BOARD		89,784,527.07	69,678,000.00	69,678,000.00	-	129	
022205800100 SODA ASH COMPAY LIMITED		0			-	#DIV/0!	
022205400100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		126942010	312,800,000.00	312,800,000.00	-	41	167,644,378
012305700100 COUNCIL OF ARTS AND CULTURE		18,118,141.30			-	#DIV/0!	
022905300100 BORNO EXPRESS TRANSPORT CORPORATION		132519809.6	196,824,000.00	196,824,000.00	-	67	182,288,031
025301000100 BORNO STATE HOUSING CORPORATION		9,776,667.82	84,696,000.00	84,696,000.00	-	12	24,887,029
022201800100 BORNO INVESTMENT COMPANY LIMITED		0	76,928,000.00	76,928,000.00	-	0	
021511100100 BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY		-	27,134,000.00	27,134,000.00	-	0	1,800,000
021511000100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY		30,845,271.18	4,920,000.00	4,920,000.00	-	627	4,670,000
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		86,912,697.74	340,129,000.00	340,129,000.00	-	26	
022205200100 BORNO STATE HOTELS LIMITED		0	12,731,000.00	12,731,000.00	-	0	
022900100100 MINISTRY OF TRANSPORT AND ENERGY		0			-	#DIV/0!	31,694,000
022000200100 DEBT MANAGEMENT OFFICE		4754000	5,000,000.00	5,000,000.00	-	95	1,870,000
021511000100 BORNO STATE FERTILIZER BLENDING PLANT		95000	105,000.00	105,000.00	-	90	110,000
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		0			-	#DIV/0!	203,961,286
023800400100 STATE BUREAU OF STATISTICS		6,905,000.00	4,000,000.00	4,000,000.00	-	173	1,300,000
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		0	15,000,000.00	15,000,000.00	-	0	
026500100100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		240,825,706.93	15,000,000.00	15,000,000.00	-	1606	
022205100100 BORNO STATE MINING COMPANY LIMITED		2478000	9,950,000.00	9,950,000.00	-	25	
021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		7,608,476.00					
TOTAL		2,954,307,791	30,130,979,000	30,130,979,000	-	10	2,774,642,165
LAW AND JUSTICE	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
031801100100 STATE JUDICIAL SERVICE COMMISSION		820,806,060.36	60,457,000.00	60,457,000.00	-	1358	808,690,172
032600100100 MINISTRY OF JUSTICE		174,873,651.41	915,360,000.00	915,360,000.00	-	19	221,858,626
032605100100 HIGH COURT OF JUSTICE		181,480,908.00	767,000,000.00	767,000,000.00	-	24	24,009,082
032605400100 AREA COURTS		67,443,500.00	150,876,000.00	150,876,000.00	-	45	
032605300100 SHARIA COURT OF APPEAL		24,893,500.00	70,000,000.00	70,000,000.00	-	36	
032600600200 SCHOOL FOR HIGHER ISLAMIC STUDIES		0			-	#DIV/0!	
032600200100 BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY		1,036,056.00	20,100,000.00	20,100,000.00	-	5	
TOTAL		1,270,533,675.78	1,983,793,000.00	1,983,793,000.00	-	64	1,054,557,880

SOCIAL SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
051300100100 MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		81,102,921.75	794,328,000.00	794,328,000.00	-	10	233,802,860
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		50,679,371.74	76,318,000.00	76,318,000.00	-	66	60,502,801
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		322,434,304.23	309,474,000.00	309,474,000.00	-	104	253,567,128
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		143,315,224.84	81,675,000.00	81,675,000.00	-	175	87,577,574
051700800100 BORNO STATE LIBRARY BOARD		45,958,953.08	46,826,000.00	46,826,000.00	-	98	49,292,884
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		173,305,942.31	135,089,000.00	135,089,000.00	-	128	179,439,470
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC		746,861,831.31	643,867,000.00	643,867,000.00	-	116	683,661,653
051701800100 RAMAT POLYTECHNIC MAIDUGURI		1,664,200,295.62	2,389,015,000.00	2,389,015,000.00	-	70	1,392,704,398
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		0			-	#DIV/0!	855,903,325
051701900200 COLLEGE OF EDUCATION WAKA - BIU		584,486,181.94	503,000,000.00	503,000,000.00	-	116	496,165,902
051701900300 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		657,853,156.09	589,867,000.00	589,867,000.00	-	112	573,135,948
051702606300 MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI		0			-	#DIV/0!	
051705400100 BORNO STATE TEACHING SERVICE BOARD		-			-	#DIV/0!	3,731,386,438
051705600100 BORNO STATE SCHOLARSHIPS BOARD		3,462,654.93	8,000,000.00	8,000,000.00	-	43	3,169,584
051800100100 MINISTRY OF HIGHER EDUCATION		0			-	#DIV/0!	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		0			-	#DIV/0!	
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES		814,277,515.60	703,749,000.00	703,749,000.00	-	116	656,553,081
052110200100 HOSPITALS MANAGEMENT BOARD		6,967,526,285.34	9,504,852,000.00	9,504,852,000.00	-	73	4,598,108,416
053500100100 MINISTRY OF ENVIRONMENT		258,670,319.96	233,887,000.00	233,887,000.00	-	111	243,632,617
053505600100 AFORESTATION PROJECT		10,764,406.00			-	#DIV/0!	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		1,172,716,368.84	1,037,682,000.00	1,037,682,000.00	-	113	731,478,065
053905100100 BORNO STATE SPORTS COUNCIL		242,654,750.37	138,896,000.00	138,896,000.00	-	175	180,644,254
053905400100 EL-KANEMI WARRIORS FOOTBALL CLUB		8,589,506.16	7,201,000.00	7,201,000.00	-	119	6,546,246
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		23,199,678.20	32,843,000.00	32,843,000.00	-	71	22,717,175
055200100100 MINISTRY OF RELIGIOUS AFFAIRS		88,669,814.55	70,000,000.00	70,000,000.00	-	127	32,555,555
011103700100 BORNO STATE PILGRIMS WELFARE BOARD		0			-	#DIV/0!	18,675,025
053900100100 MINISTRY OF SPORTS DEVELOPMENT		0			-	#DIV/0!	
055200300100 GOVERNMENT SECONDARY SCHOOL WAKA BIU		0			-	#DIV/0!	
055200400100 STATE STATE COUNCIL OF ULAMAS		36,264,000.00			-	#DIV/0!	33,242,000

SOCIAL SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
055200200100 ISLAMIC RELIGIOUS PREACHING BOARD		0	5,000,000.00	5,000,000.00	-	0	
051706500100 EDUCATION ENDOWMENT FUND		0			-	#DIV/0!	
051702100100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		2,844,525,684.06	1,935,075,000.00	1,935,075,000.00	-	147	1,159,894,009
051701100100 NOMADIC EDUCATION		0			-	#DIV/0!	
055200500100 ISLAMIC RESEARCH CENTRE		0			-	#DIV/0!	
052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY		125261500	4,338,283,000.00	4,338,283,000.00	-	3	273,083,027
052110400100 COLLEGE OF NURSING AND MIDWIFERY		33531760	50,000,000.00	50,000,000.00	-	67	20,222,550
052110600100 COLLEGE OF HEALTH TECHNOLOGY		37449667.5	32,000,000.00	32,000,000.00	-	117	32,079,080
055200500103 BORNO STATE TEACHING HOSPITAL		251,209,795.17	1,060,000,000.00		1,060,000,000.00	24	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		0			-	#DIV/0!	475,000
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		39079745	1,018,426,000.00	1,018,426,000.00	-	4	12,447,165
051706600100 EDUCATION TRUST FUND		155256703.2	100,359,000.00	100,359,000.00	-	155	35,676,992
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		5,233,761,914.30	3,000,000,000.00	3,000,000,000.00	-	174	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		1500000	5,485,000.00	5,485,000.00	-	27	
BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY		55093946.25					
051705800100 DEVELOPMENT AGENCY (BICTDA)			193,200,000.00	193,200,000.00	-	29	
021502100100 MOHAMED LAWAN COLLEGE OF AGRICULTURE		368,279,709.22	307,315,000.00	307,315,000.00	-	120	401,107,612
053505500100 BORNO STATE AGENCY FOR GREAT GREEN WALL		0	15300000	15,300,000.00	-	0	
052100900100 BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)		0	15,000,000.00	15,000,000.00	-	0	
053905700100 BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		15513800	16,200,000.00	16,200,000.00	-	96	
TOTAL		23,257,457,707.52	29,398,212,000.00	28,338,212,000.00	1,060,000,000.00	79	17,059,447,834

5

PENSION AND GRATUITY

GRATUITY

PENSION

TOTAL**BREAKDOWN OF EMPLOYEE CONTRIBTION TO PENSION ACCORDING TO SECTOR****ADMIN CODE ADMINISTRATIVE SECTOR**

014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD

TOTAL**ADMIN CODE ECONOMIC SECTOR**

022000700100 OFFICE OF ACCOUNTANT GENERAL

025301000100 BORNO STATE HOUSING CORPORATION

022201800100 BORNO INVESTMENT COMPANY LIMITED

022205200100 BORNO STATE HOTELS LIMITED

TOTAL**ADMIN CODE SOCIAL SECTOR**

052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY

TOTAL

	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	8,918,443,623.86	10,000,000,000.00	10,000,000,000.00	-	89	7,521,121,958
	10,245,064,398.14	14,107,350,000.00	14,107,350,000.00	-	73	10,932,981,102
	19,163,508,022.00	24,107,350,000.00	24,107,350,000.00	0.00	79	18,454,103,061
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025			Actual 2024
SUPPL NOTES 1D		50,560,000.00	50,560,000.00	-	0	
	₦	₦	₦	₦	%	₦
		50,560,000.00	50,560,000.00			
Ref. Note	Total 2025 Actual	Budget 2025	Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
SUPPL NOTES	19,156,501,920.81	24,000,000,000.00	24,000,000,000.00	-	80	18,454,103,060.61
	7,006,101.19	52,750,000.00	52,750,000.00	-	13	
		4,040,000.00	4,040,000.00	-	0	
		608,000.00	608,000.00	-	0	
	19,163,508,022.00	24,057,398,000.00	24,057,398,000.00	-	80	
Ref. Note	Total 2025 Actual	Budget 2025	Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
SUPPL NOTES		1,000,000,000.00	1,000,000,000.00	-	0	
		1,000,000,000.00	1,000,000,000.00	-	0	

SUPPLEMENTARY NOTE 1E - OVERHEAD COST

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOT E	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
6		ADMIN. CODE BREAKDOWN OF OVERHEAD BY SECTORS/MDAS							
		SECTORS							
		01 ADMINISTRATIVE SECTOR		46,092,215,069.06	73,847,825,000.00	76,802,525,000.00	(2,954,700,000.00)	62	39,071,221,422
		02 ECONOMIC SECTOR		30,578,870,607.87	43,583,602,000.00	35,338,704,000.00	8,244,898,000.00	70	13,032,851,033
		03 LAW AND JUSTICE SECTOR		5,053,769,047.41	4,766,291,000.00	1,766,291,000.00	3,000,000,000.00	106	1,683,972,270
		05 SOCIAL SECTOR		12,297,869,730.34	30,390,530,000.00	36,990,030,000.00	(6,599,500,000.00)	40	9,667,963,337
		TOTAL		94,022,724,455	152,588,248,000	150,897,550,000	1,690,698,000	62	63,456,008,062
		ECONOMIC BREAKDOWN OF OVERHEAD BY ECONOMIC CODE	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
		220201 TRAVEL& TRANSPORT - GENERAL		9,009,963,599	20,900,113,000	21,558,175,000	(658,062,000.00)	43	6,812,312,481
		220202 UTILITIES - GENERAL		1,554,679,477	2,035,749,000	2,227,589,000	(191,840,000.00)	76	1,446,001,991
		220203 MATERIALS & SUPPLIES - GENERAL		4,793,679,995	11,001,995,000	10,976,346,000	25,649,000.00	44	3,181,560,557
		220204 MAINTENANCE SERVICES - GENERAL		2,452,850,820	8,927,520,000	8,825,820,000	101,700,000.00	27	2,437,391,472
		220205 TRAINING - GENERAL		1,764,576,737	5,966,723,000	5,972,223,000	(5,500,000.00)	30	1,571,944,156
		220206 OTHER SERVICES - GENERAL		13,232,033,386	23,271,021,000	40,738,021,000	(17,467,000,000.00)	57	14,391,241,861
		220207 CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,258,219,503	3,352,852,000	2,362,352,000	990,500,000.00	67	895,701,792
		220208 FUEL & LUBRICANTS - GENERAL		4,844,565,861	9,649,175,000	8,600,975,000	1,048,200,000.00	50	5,731,794,110
		220209 FINANCIAL CHARGES - GENERAL		726,870,943	89,399,000	86,296,000	3,103,000.00	813	169,091,875
		220210 MISCELLANEOUS EXPENSES GENERAL		53,385,282,999	67,393,701,000	49,549,753,000	17,843,948,000.00	79	26,818,967,764
		TOTAL		94,022,724,455	152,588,248,000	150,897,550,000	1,690,698,000	62	63,456,008,062

ADMIN CODE ADMINISTRATIVE SECTOR

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100 GOVERNMENT HOUSE	13,758,908,028.41	21,287,500,000.00	21,287,500,000.00	-	65	20,610,808,015
011100100200 DEPUTY GOVERNOR'S OFFICE	3,742,080,633.75	6,851,067,000.00	6,851,067,000.00	-	55	4,794,483,338
011100800100 BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,770,601,022.73	1,724,630,000.00	1,724,630,000.00	-	103	1,972,080,961
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	100,530,183.69	156,599,000.00	156,599,000.00	-	64	59,258,569
016100100100 SECRETARY TO THE STATE GOVERNMENT (SSG)	4,702,377,799.35	5,038,172,000.00	5,038,172,000.00	-	93	1,973,368,839
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	3,893,811,802.46	4,158,045,000.00	158,045,000.00	4,000,000,000.00	94	34,633,618
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	3,318,043,008.67	3,401,000,000.00	394,000,000.00	3,007,000,000.00	98	257,398,660
016100700100 BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	133,592,874.90	665,950,000.00	665,950,000.00	-	20	153,114,755
016101000100 BORNO STATE GUIDANCE AND COUNSELLING BOARD	249,069,888.72	612,100,000.00	612,100,000.00	-	41	159,303,753
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	27,270,660.36	76,025,000.00	76,025,000.00	-	36	31,276,528
016101100100 LAGOS LIAISON OFFICE		1,100,000.00	1,100,000.00	-	0	
016102100200 ABUJA LIAISON OFFICE	342,742,248.01	400,000,000.00	400,000,000.00	-	86	378,111,280
016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA		1,500,000.00	1,500,000.00	-	0	
016103500100 BORNO STATE PENSIONS DEPARTMENT	24,321,281.63	25,000,000.00	25,000,000.00	-	97	13,134,315
014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	47,277,749.75	30,000,000.00	30,000,000.00	-	158	2,934
016103700100 BORNO STATE PILGRIMS WELFARE BOARD	99,160,391.25	2,657,350,000.00	2,657,350,000.00	-	4	50,170,854
016110100100 BORNO STATE SECURITY TRUST FUND (STF)	3,640,185,614.76	6,800,000,000.00	14,800,000,000.00	(8,000,000,000.00)	54	
016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	792,516,268.71	3,903,123,000.00	4,903,123,000.00	(1,000,000,000.00)	20	841,109,903
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		85,300,000.00	85,300,000.00	-	0	
011118400100 DEPARTMENT OF PARASTATALS				-	#DIV/0!	
011200100100 BORNO STATE HOUSE ASSEMBLY	4,076,361,334.13	8,151,000,000.00	8,151,000,000.00	-	50	5,061,352,614
011200300100 STATE HOUSE OF ASSEMBLY				-	#DIV/0!	
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	32,265,149.29	200,000,000.00	200,000,000.00	-	16	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY	3,087,486,133.11	4,845,450,000.00	5,845,450,000.00	(1,000,000,000.00)	64	1,669,806,084
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)	43,005,694.26	163,000,000.00	163,000,000.00	-	26	44,323,261

ADMIN CODE ADMINISTRATIVE SECTOR	Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
	Note			2025	Budget 2025		
		₦	₦	₦	₦	%	₦
012305700100 BORNO STATE COUNCIL FOR ARTS AND CULTURE		600,805.31	6,000,000.00	6,000,000.00	-	10	5,605,880
012500100100 BORNO STATE HEAD OF SERVICE (HOS)		534,902,799.19	1,131,236,000.00	1,131,236,000.00	-	47	334,000,345
012500500100 BORNO STATE ESTABLISHMENT DEPARTMENT		53,544,728.45	20,000,000.00	20,000,000.00	-	268	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES					-	#DIV/0!	
014000100100 BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		33,677,776.30	100,000,000.00	100,000,000.00	-	34	62,423,794
014000200100 BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		313,863,062.80	311,245,000.00	311,245,000.00	-	101	126,703,258
014700100100 BORNO STATE CIVIL SERVICE COMMISSION		18,657,126.30	40,000,000.00	40,000,000.00	-	47	21,694,246
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		653,442,407.76	356,600,000.00	356,600,000.00	-	183	25,375,798
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION		563,603,450.14	535,803,000.00	535,803,000.00	-	105	390,725,739
014000300100 BORNO STATE AUDIT SERVICE COMMISSION		22,402,287.77	48,300,000.00	10,000,000.00	38,300,000.00	46	-
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		15,912,857.11	62,530,000.00	62,530,000.00	-	25	954,078
016102100300 KADUNA LIAISON OFFICE			1,100,000.00	1,100,000.00	-	0	
016102100400 KANO LIAISON OFFICE			1,100,000.00	1,100,000.00	-	0	
TOTAL		46,092,215,069.06	73,847,825,000.00	76,802,525,000.00	(2,954,700,000.00)	62	39,071,221,422
ADMIN CODE ECONOMIC SECTOR	Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
	Note			2025	Budget 2025		
		₦	₦	₦	₦	%	₦
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		213,078,274.83	527,500,000.00	527,500,000.00	-	40	230,202,550
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		5,261,249.09	7,735,000.00	7,735,000.00	-	68	7,054,543
021511000100 BORNO STATE FERTILIZER COMPANY		1,105,715.68	1,500,000.00	1,500,000.00	-	74	1,092,844
021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		8,858,527.33	51,900,000.00	51,900,000.00	-	17	135,759
021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT		-			-	#DIV/0!	
022000100100 MINISTRY OF FINANCE-HQTRS		4,886,438,012.37	6,513,471,000.00	5,063,471,000.00	1,450,000,000.00	75	5,589,072,558
022000200100 BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		85,712,372.17	69,000,000.00	69,000,000.00	-	124	35,388,698
023800100100 MINISTRY OF BUDGET AND PLANNING		1,172,853,547.96	3,920,050,000.00	3,920,050,000.00	-	30	524,556,795
022000700100 BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL		1,115,532,401.06	787,820,000.00	787,820,000.00	-	142	459,809,945
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		4,565,471,920.41	4,760,000,000.00	760,000,000.00	4,000,000,000.00	96	814,927,947
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM		4,446,485,635.31	4,793,230,000.00	793,230,000.00	4,000,000,000.00	93	273,675,817
022201800100 BORNO INVESTMENT COMPANY LTD		3,727,972,789.47	4,018,500,000.00	18,500,000.00	4,000,000,000.00	93	

ADMIN CODE ECONOMIC SECTOR

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022205200100 BORNO STATE HOTELS	-	9,035,000.00	9,035,000.00	-	0	
022205400100 BORNO MONDAY MARKET COMPANY LIMITED	27,634,973.19	64,820,000.00	64,820,000.00	-	43	64,835,987
022205400200 BORNO KANO MOTOR PARK AND MARKET	5,618,765.68	35,000,000.00	35,000,000.00	-	16	4,252,591
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)	-	37,000,000.00	37,000,000.00	-	0	
022205800100 SODA ASH COMPANY	-			-	#DIV/0!	
022205900100 BORNO STATE WIRE AND NAIL COMPANY	350,413.00	800,000.00	800,000.00	-	44	549,660
022206000100 BORNO STATE NEITAL NIGERIA LIMITED	681,737.75	6,000,000.00	6,000,000.00	-	11	851,113
022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)	881,009.75	790,000.00	790,000.00	-	112	146,648
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	-			-	#DIV/0!	
022900000000 MINISTRY OF TRANSPORT AND ENERGY	7,385,323,283.65	7,423,540,000.00	2,923,540,000.00	4,500,000,000.00	99	1,480,696,555
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION	210,163,025.30	909,964,000.00	909,964,000.00	-	23	511,092,097
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY	82,169,919.03	226,530,000.00	226,530,000.00	-	36	74,025,593
022905700100 BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	7,685,374.69	232,550,000.00	232,550,000.00	-	3	
023400100100 MINISTRY OF WORKS AND HOUSING	181,972,959.07	1,194,600,000.00	1,194,600,000.00	-	15	296,712,839
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	158,576,028.58	2,726,350,000.00	2,726,350,000.00	-	6	111,085,925
023800200100 BORNO STATE BUREAU OF STATISTICS	28,215,536.16	30,003,000.00	25,000,000.00	5,003,000.00	94	16,438,345
025000100100 FISCAL RESPONSIBILITY BOARD /AGENCY	-			-	#DIV/0!	
025200100100 MINISTRY OF WATER RESOURCES	1,697,492,009.41	3,212,010,000.00	3,212,010,000.00	-	53	2,452,397,422
025210300100 BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	499,598.35	132,027,000.00	132,027,000.00	-	0	3,161,297
025300100100 MINISTRY OF HOUSING AND ENERGY	-					
023400700100 BORNO STATE HOUSING CORPORATION	10,467,459.26	65,460,000.00	65,460,000.00	-	16	47,444,566
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	401,594,583.92	436,200,000.00	436,200,000.00	-	92	22,272,871
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	-	250,000,000.00	250,000,000.00	-	0	
022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL	-			-	#DIV/0!	
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-			-	#DIV/0!	10,970,070
022201000100 BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	206,000,000.00	206,000,000.00	-	0	
022205100100 BORNO STATE MINING COMPANY LIMITED	13,572,252.04	166,322,000.00	166,322,000.00	-	8	
026500100100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	137,201,233.36	478,000,000.00	478,000,000.00	-	29	
023800500100 SEVICE WIDE VOTE		289,895,000.00	10,000,000,000.00	(9,710,105,000.00)	0	
TOTAL	30,578,870,607.87	43,583,602,000.00	35,338,704,000.00	8,244,898,000.00	70	13,032,851,033

ADMIN CODE LAW & JUSTICE SECTOR

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION	683,376.25	1,500,000.00	1,500,000.00	-	46	1,015,538
032600100100 MINISTRY OF JUSTICE	3,559,198,312.86	3,730,000,000.00	730,000,000.00	3,000,000,000.00	95	473,858,450
032600200100 BORNO STATE PREROGATIVE OF MERCY	646,807.83	1,900,000.00	1,900,000.00	-	34	999,101
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL	2,559,865.83	7,841,000.00	7,841,000.00	-	33	1,480,644
031805100100 BORNO STATE HIGH COURT OF JUSTICE	1,363,659,426.47	900,000,000.00	900,000,000.00	-	152	1,071,387,924
031805300100 BORNO STATE SHARIA COURT OF APPEAL	127,021,258.17	100,000,000.00	100,000,000.00	-	127	135,230,614
031805400100 BORNO STATE AREA COURT		25,050,000.00	25,050,000.00	-	0	
TOTAL	5,053,769,047.41	4,766,291,000.00	1,766,291,000.00	3,000,000,000.00	486.21	1,683,972,270

ADMIN CODE SOCIAL SECTOR

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	36,761,848.25	1,918,045,000.00	1,918,045,000.00	-	2	524,620,789
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE	-			-	#DIV/0!	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	122,328,482.66	1,465,891,000.00	1,465,891,000.00	-	8	52,049,888
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	2,268,314,038.34	3,752,780,000.00	3,752,780,000.00	-	60	1,666,592,353
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	75,994,178.68	679,000,000.00	679,000,000.00	-	11	
051700800100 BORNO STATE LIBRARY BOARD	6,507,626.25	4,000,000.00	4,000,000.00	-	163	181,589,970
051701000100 BORNO STATE AGENCY FOR MASS LITERACY	4,483,284.44	25,000,000.00	25,000,000.00	-	18	3,561,965
051701100100 BORNO STATE NOMADIC EDUCATION BOARD	701,763.49	700,000.00	700,000.00	-	100	546,299
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	348,263,699.16	510,000,000.00	510,000,000.00	-	68	22,925
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-			-	#DIV/0!	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	134,231,733.59	94,568,000.00	94,568,000.00	-	142	131,705,706
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	108,412,437.08	73,000,000.00	73,000,000.00	-	149	47,226,979
SCIENCE AND TECHNOLOGY BAMA						
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	1,379,234,155.89	940,000,000.00	940,000,000.00	-	147	596,601,469
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	95,227,971.17	549,000,000.00	549,000,000.00	-	17	235,474,733

ADMIN CODE SOCIAL SECTOR

	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705700100 BORNO STATE SCHOLARSHIPS BOARD		178,571,204.72	431,624,000.00	431,624,000.00	-	41	600,559,940
051706500100 BORNO STATE EDUCATION ENDOWMENT FUND		-			-	#DIV/0!	
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)		221,773,056.97	921,600,000.00	921,600,000.00	-	24	452,913,763
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES		740,456,658.35	1,537,300,000.00	1,537,300,000.00	-	48	671,577,396
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		277,189,609.33	70,498,000.00	69,998,000.00	500,000.00	393	25,856,413
052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)		459,083,105.11	530,000,000.00	530,000,000.00	-	87	332,195,484
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		582,985,030.77	2,814,000,000.00	2,814,000,000.00	-	21	384,454,193
052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		178,183,175.86	1,244,000,000.00	1,244,000,000.00	-	14	102,359,611
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		100,280,611.89	163,825,000.00	163,825,000.00	-	61	96,562,748
053500100100 MINISTRY OF ENVIRONMENT		128,293,299.75	410,000,000.00	410,000,000.00	-	31	74,434,761
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		352,191,675.89	523,808,000.00	523,808,000.00	-	67	344,534,712
053505600100 BORNO STATE AFORESTATION PROJECT		962,137.25	1,440,000.00	1,440,000.00	-	67	1,283,123
053905100100 BORNO STATE SPORTS COUNCIL		601,238.30	1,900,000.00	1,900,000.00	-	32	509,475
053905400100 BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		691,941.49	700,000.00	700,000.00	-	99	350,968
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		95,909,555.33	2,210,993,000.00	9,210,993,000.00	(7,000,000,000.00)	4	76,506,740
056400100100 MINISTRY OF RELIGIOUS AFFAIRS		3,394,094,813.27	4,520,045,000.00	4,520,045,000.00	-	75	2,975,504,523
056400200100 BORNO STATE ISLAMIC PREACHING BOARD		1,201,543.00	1,500,000.00	1,500,000.00	-	80	
056400300100 BORNO STATE COUNCIL OF ULAMAS		-	100,000.00	100,000.00	-	0	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER		303,573.88	700,000.00	700,000.00	-	43	450,200
052100800100 BORNO STATE TEACHING HOSPITAL		252,106,561.19	1,070,005,000.00	670,005,000.00	400,000,000.00	24	10,757
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		56,805,365.77	285,617,000.00	285,617,000.00	-	20	25,893,586
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		339,616,882.79	638,306,000.00	638,306,000.00	-	53	
051707400100 BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE		204,518,181.40	44,670,000.00	44,670,000.00	-	458	26,584,551
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		44,295,907.56	25,815,000.00	25,815,000.00	-	172	31,689,376
051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		2,572,520.80	4,750,000.00	4,750,000.00	-	54	3,737,942
053505500100 BORNO STATE AGENCY FOR GREAT GREEN WALL		-	377,000,000.00	377,000,000.00	-	0	
052100900100 BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT		-	2,298,350,000.00	2,298,350,000.00	-	0	
053905700100 BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		104,720,860.67	250,000,000.00	250,000,000.00	-	42	
TOTAL		12,297,869,730.34	30,390,530,000.00	36,990,030,000.00	(6,599,500,000.00)	40	9,667,963,337

ECONOMIC BREAKDOWN OF OVERHEAD BY ECONOMIC
TRAVEL& TRANSPORT - GENERAL
220201

22020101 LOCAL TRAVEL & TRANSPORT: TRAINING
22020102 LOCAL TRAVEL & TRANSPORT: OTHERS
22020103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
TOTAL

UTILITIES - GENERAL

220202

22020201 ELECTRICITY CHARGES
22020202 TELEPHONE CHARGES
22020203 INTERNET ACCESS CHARGES
22020204 SATELLITE BROADCASTING ACCESS CHARGES
22020205 WATER RATES
22020206 SEWERAGE CHARGES
22020208 SOFTWARE CHARGES/ LICENSE RENEWAL

TOTAL

220203 **MATERIALS & SUPPLIES - GENERAL**

22020301 OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302 BOOKS
22020303 NEWSPAPERS

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	2,477,511,497.60	5,089,380,000.00	5,266,942,000.00	(177,562,000.00)	49	2,106,274,002.07
	3,128,865,098.12	6,971,072,000.00	7,511,572,000.00	(540,500,000.00)	45	1,406,138,512.92
	846,282,177.44	2,246,736,000.00	2,226,736,000.00	20,000,000.00	38	828,947,307.05
	2,557,304,825.40	6,592,925,000.00	6,552,925,000.00	40,000,000.00	39	2,470,952,659.26
	9,009,963,598.56	20,900,113,000.00	21,558,175,000.00	- 658,062,000.00	43	6,812,312,481.30
Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	1,375,321,180.39	1,662,199,000.00	1,867,089,000.00	(204,890,000.00)	83	1,251,348,932.89
	13,671,850.00	7,104,000.00	7,104,000.00	-	192	9,044,093.00
	99,102,052.49	174,734,000.00	171,734,000.00	3,000,000.00	57	129,253,860.31
	42,475,600.00	130,242,000.00	125,242,000.00	5,000,000.00	33	45,819,146.25
		11,770,000.00	11,770,000.00	-	0	4,154,658.97
	2,578,000.00	7,450,000.00	7,400,000.00	50,000.00	35	714,000.00
	21,530,794.00	42,250,000.00	37,250,000.00	5,000,000.00	51	5,667,300.00
	1,554,679,476.88	2,035,749,000.00	2,227,589,000.00	(191,840,000.00)	450.09	1,446,001,991.42
Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	927,967,023.09	1,638,926,000.00	1,672,126,000.00	(33,200,000.00)	57	915,896,376.27
	121,741,578.17	241,951,000.00	230,602,000.00	11,349,000.00	50	254,393,878.25
	1,626,410.00	16,850,000.00	16,850,000.00	-	10	8,171,800.00

MATERIALS & SUPPLIES - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		Note	₱	₱	₱	₱	%	₱
22020304	MAGAZINES & PERIODICALS		11,302,000.00	18,915,000.00	18,915,000.00	-	60	18,775,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		357,646,035.00	814,038,000.00	799,038,000.00	15,000,000.00	44	200,359,250.00
22020306	PRINTING OF SECURITY DOCUMENTS		568,721,616.20	527,708,000.00	524,708,000.00	3,000,000.00	108	131,198,796.25
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		223,744,450.00	2,869,100,000.00	2,841,600,000.00	27,500,000.00	8	125,522,286.76
22020308	FIELD & CAMPING MATERIALS SUPPLIES		48,000.00	85,000.00	85,000.00	-	56	55,000.00
22020309	UNIFORMS & OTHER CLOTHING		44,148,200.00	394,565,000.00	382,565,000.00	12,000,000.00	11	54,541,385.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		167,294,817.25	1,535,120,000.00	1,545,120,000.00	(10,000,000.00)	11	161,457,139.66
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		2,369,439,865.00	2,944,737,000.00	2,944,737,000.00	-	80	1,311,189,145.25
TOTAL			4,793,679,994.71	11,001,995,000.00	10,976,346,000.00	25,649,000.00	44	3,181,560,557.44
220204 MAINTENANCE SERVICES - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		Note	₱	₱	₱	₱	%	₱
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		888,980,684.33	2,845,366,000.00	2,818,366,000.00	27,000,000.00	31	831,259,054.17
22020402	MAINTENANCE OF OFFICE FURNITURE		238,952,910.00	562,142,000.00	559,942,000.00	2,200,000.00	43	245,970,374.60
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		623,442,148.25	1,349,470,000.00	1,338,470,000.00	11,000,000.00	46	533,120,461.48
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,169,044.00	406,954,000.00	399,954,000.00	7,000,000.00	49	396,194,035.83
22020405	MAINTENANCE OF PLANTS/GENERATORS		173,160,250.00	633,855,000.00	626,355,000.00	7,500,000.00	27	273,504,856.09
22020406	OTHER MAINTENANCE SERVICES		255,749,383.25	297,533,000.00	250,533,000.00	47,000,000.00	86	66,220,990.03
22020410	MAINTENANCE OF STREET LIGHTINGS		5,944,300.00	200,000,000.00	200,000,000.00	-	3	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		3,646,400.00	117,300,000.00	117,300,000.00	-	3	555,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		6,557,200.00	12,500,000.00	12,500,000.00	-	52	20,796,500.00
22020413	MINOR ROAD MAINTENANCE		56,248,500.00	2,502,400,000.00	2,502,400,000.00	-	2	69,770,200.00
TOTAL			2,452,850,819.83	8,927,520,000.00	8,825,820,000.00	101,700,000.00	27	2,437,391,472.20
TRAINING - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
220205		Note	₱	₱	₱	₱	%	₱
22020501	LOCAL TRAINING		1382418824	4,766,851,000.00	4,784,351,000.00	(17,500,000.00)	29	1,160,310,753.29
22020502	INTERNATIONAL TRAINING		382157912.8	1,199,872,000.00	1,187,872,000.00	12,000,000.00	32	411,633,403.20
TOTAL			1,764,576,736.91	5,966,723,000.00	5,972,223,000.00	(5,500,000.00)	30	1,571,944,156.49

OTHER SERVICES - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
220206		Note	₦	₦	2025	Budget 2025	%	₦
22020601 SECURITY SERVICES			3,992,808,913.65	6,474,988,000.00	7,211,988,000.00	(737,000,000.00)	62	262,810,558.92
22020602 OFFICE RENT			60,244,685.56	183,350,000.00	177,850,000.00	5,500,000.00	33	40,632,623.04
22020603 RESIDENTIAL RENT			18,590,000.00	251,328,000.00	251,328,000.00	-	7	17,320,000.00
22020604 SECURITY VOTE (INCLUDING OPERATIONS)			8,958,741,935.26	16,093,500,000.00	32,829,000,000.00	(16,735,500,000.00)	56	13,851,532,795.42
22020605 CLEANING & FUMIGATION SERVICES			201,647,852.00	267,855,000.00	267,855,000.00	-	75	218,945,883.39
TOTAL			13,232,033,386.47	23,271,021,000.00	40,738,021,000.00	- 17,467,000,000.00	57	14,391,241,860.77
CONSULTING & PROFESSIONAL SERVICES - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
220207		Note	₦	₦	2025	Budget 2025	%	₦
22020701 FINANCIAL CONSULTING			1,982,595,861.29	2,672,440,000.00	1,719,940,000.00	952,500,000.00	74	696,448,569.66
22020702 INFORMATION TECHNOLOGY CONSULTING			109,418,662.66	385,298,000.00	379,798,000.00	5,500,000.00	28	55,486,175.00
22020703 LEGAL SERVICES			75,405,500.00	123,077,000.00	113,077,000.00	10,000,000.00	61	104,458,950.00
22020704 ENGINEERING SERVICES			79,937,822.50	94,800,000.00	93,800,000.00	1,000,000.00	84	32,158,097.62
22020705 ARCHITECTURAL SERVICES			250,000.00	12,322,000.00	15,822,000.00	(3,500,000.00)	2	
22020706 SURVEYING SERVICES			10,611,656.25	14,200,000.00	11,200,000.00	3,000,000.00	75	7,150,000.00
22020708 MEDICAL CONSULTING				50,715,000.00	28,715,000.00	22,000,000.00	0	
TOTAL			2,258,219,502.70	3,352,852,000.00	2,362,352,000.00	990,500,000.00	67	895,701,792.28
FUEL & LUBRICANTS - GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
220208		Note	₦	₦	2025	Budget 2025	%	₦
22020801 MOTOR VEHICLE FUEL COST			1,861,665,444.16	3,623,953,000.00	2,622,453,000.00	1,001,500,000.00	51	1,463,626,659.58
22020802 OTHER TRANSPORT EQUIPMENT FUEL COST			64759144	251,644,000.00	248,644,000.00	3,000,000.00	26	168,829,204.25
22020803 PLANT / GENERATOR FUEL COST			2,918,141,272.92	5,773,578,000.00	5,729,878,000.00	43,700,000.00	51	4,099,338,246.47
TOTAL			4,844,565,861.08	9,649,175,000.00	8,600,975,000.00	1,048,200,000.00	127.65	5,731,794,110.30

FINANCIAL CHARGES - GENERAL	
220209	
22020901 BANK CHARGES (OTHER THAN INTEREST)	
22020902 INSURANCE PREMIUM	
TOTAL	

MISCELLANEOUS EXPENSES GENERAL	
220210	
22021001 REFRESHMENT & MEALS	
22021002 HONORARIUM & SITTING ALLOWANCE	
22021003 PUBLICITY & ADVERTISEMENTS	
22021004 MEDICAL EXPENSES-LOCAL	
22021006 POSTAGES & COURIER SERVICES	
22021007 WELFARE PACKAGES	
22021008 SUBSCRIPTION TO PROFESSIONAL BODIES	
22021009 SPORTING ACTIVITIES	
22021010 DIRECT TEACHING & LABORATORY COST	
22021019 MEDICAL EXPENSES-INTERNATIONAL	
22021020 FOREIGN SCHOLARSHIP SCHEME	
22021022 SPECIAL DAYS/CELEBRATIONS	
22021023 CONTINGENCIES RESERVE	
TOTAL	

Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
	726,181,588.27	62,899,000.00	59,796,000.00	3,103,000.00	1155	149,513,125.12
	690,490.00	26,500,000.00	26,500,000.00	-	3	19,578,750.00
	726,870,943.34	89,399,000.00	86,296,000.00	3,103,000.00	813	169,091,875.12
Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	₦	₦	₦	₦	%	₦
22021001 REFRESHMENT & MEALS	1,154,879,647.00	1,580,009,000.00	1,745,857,000.00	(165,848,000.00)	73	1,023,378,305.34
22021002 HONORARIUM & SITTING ALLOWANCE	6,368,417,040.74	12,625,190,000.00	12,762,739,000.00	(137,549,000.00)	50	4,308,622,738.35
22021003 PUBLICITY & ADVERTISEMENTS	874,964,858.87	1,342,035,000.00	1,338,535,000.00	3,500,000.00	65	781,604,717.13
22021004 MEDICAL EXPENSES-LOCAL	1,078,128,121.40	1,526,489,000.00	1,491,489,000.00	35,000,000.00	71	866,667,297.11
22021006 POSTAGES & COURIER SERVICES	4,272,048.25	39,993,000.00	39,993,000.00	-	11	31,506,789.93
22021007 WELFARE PACKAGES	42,790,377,441.14	48,250,079,000.00	20,479,129,000.00	27,770,950,000.00	89	19,598,466,034.84
22021008 SUBSCRIPTION TO PROFESSIONAL BODIES	178,267,421.67	235,232,000.00	215,232,000.00	20,000,000.00	76	102,552,445.25
22021009 SPORTING ACTIVITIES	656,000.00	11,300,000.00	11,300,000.00	-	6	25,558,400.00
22021010 DIRECT TEACHING & LABORATORY COST	209,000.00	10,800,000.00	2,800,000.00	8,000,000.00	2	194,250.00
22021019 MEDICAL EXPENSES-INTERNATIONAL	493,687,191.00	661,605,000.00	641,605,000.00	20,000,000.00	75	
22021020 FOREIGN SCHOLARSHIP SCHEME	236,079,451.20	450,480,000.00	450,480,000.00	-	52	
22021022 SPECIAL DAYS/CELEBRATIONS	205,344,778.00	370,594,000.00	370,594,000.00	-	55	80,416,786.50
22021023 CONTINGENCIES RESERVE		289,895,000.00	10,000,000,000.00	(9,710,105,000.00)	0	
	53,385,282,999.27	67,393,701,000.00	49,549,753,000.00	17,843,948,000.00	624.69	26,818,967,764.45

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

011100100100	GOVERNMENT HOUSE
011100100200	DEPUTY GOVERNOR'S OFFICE
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)
011200300100	BORNO STATE HOUSE ASSEMBLY
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)
012500100100	BORNO STATE HEAD OF SERVICE (HOS)
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL
014000300100	BORNO STATE AUDIT SERVICE COMMISSION
014700100100	BORNO STATE CIVIL SERVICE COMMISSION
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	2,068,797,316.88	3,350,000,000.00	3,350,000,000.00	-	62	2,025,011,858.40
	912,588,700.00	1,500,000,000.00	1,500,000,000.00	-	61	1,349,667,717.12
		100,000,000.00	100,000,000.00	-	0	5,302,500.00
	7,140,000.00	44,350,000.00	44,350,000.00	-	16	6,785,000.00
	1,367,801,750.00	2,350,000,000.00	2,350,000,000.00	-	58	989,808,100.00
	19,845,000.00	128,000,000.00	128,000,000.00	-	16	
	125,305,900.00	380,000,000.00	380,000,000.00	-	33	19,670,000.00
	5,356,000.00	13,000,000.00	13,000,000.00	-	41	4,909,000.00
	36,209,000.00	88,151,000.00	88,151,000.00	-	41	10,126,000.00
	19,315,200.00	1,499,000.00	1,499,000.00	-	1289	
	3,875,250.00	14,276,000.00	14,276,000.00	-	27	8,014,250.00
	67,803,638.00	69,800,000.00	69,800,000.00	-	97	3,244,000.00
		2,500,000.00	1,000,000.00	1,500,000.00	0	
	4,803,000.00	5,512,000.00	5,512,000.00	-	87	12,482,179.00
	16,197,000.00	125,360,000.00	125,360,000.00	-	13	44,439,626.97
	29,914,744.00	25,000,000.00	25,000,000.00	-	120	1,430,000.00
	12,420,000.00	12,819,000.00	12,819,000.00	-	97	
	565,754,306.00	1,250,000,000.00	1,250,000,000.00	-	45	56,577,500.00
	150,000.00	18,500,000.00	18,500,000.00	-	1	3,230,000.00
	40,574,050.00	62,000,000.00	62,000,000.00	-	65	27,281,000.00
	33,717,500.00	310,000,000.00	310,000,000.00	-	11	36,342,742.00
	2,620,000.00	8,000,000.00	8,000,000.00	-	33	5,535,000.00

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		3,000,000.00	3,000,000.00	-	0	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	49,081,184.88	35,000,000.00	35,000,000.00	-	140	18,231,800.00
016101100100	LAGOS LIAISON OFFICE		300,000.00	300,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE	6,431,660.00	25,500,000.00	25,500,000.00	-	25	6,688,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA		500,000.00	500,000.00	-	0	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	680,000.00	275,000,000.00	275,000,000.00	-	0	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	18,067,928.00	25,000,000.00	25,000,000.00	-	72	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	396,462,767.12	1,900,000,000.00	2,400,000,000.00	(500,000,000.00)	21	219,844,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		21,000,000.00	21,000,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	47,226,450.00	200,000,000.00	200,000,000.00	-	24	10,653,250.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	1,649,000.00	4,470,000.00	4,470,000.00	-	37	5,048,300.00
021511000100	BORNO STATE FERTILIZER COMPANY	150,000.00	205,000.00	205,000.00	-	73	120,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	150,000.00	529,000.00	529,000.00	-	28	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	187,851,250.00	371,750,000.00	371,750,000.00	-	51	58,125,400.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	16,566,500.00	17,500,000.00	17,500,000.00	-	95	8,755,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	70,532,024.00	44,499,000.00	104,500,000.00	(60,001,000.00)	159	13,360,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	17,810,000.00	40,000,000.00	40,000,000.00	-	45	128,085,731.25
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	6,531,000.00	30,000,000.00	30,000,000.00	-	22	34,206,958.00
022201800100	BORNO INVESTMENT COMPANY LTD		805,000.00	805,000.00	-	0	
022205200100	BORNO STATE HOTELS		500,000.00	500,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	500,000.00	1,500,000.00	1,500,000.00	-	33	
022205400200	BORNO KANO MOTOR PARK AND MARKET	195,000.00	5,000,000.00	5,000,000.00	-	4	1,110,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		12,250,000.00	12,250,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY		100,000.00	100,000.00	-	0	100,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		150,000.00	150,000.00	-	0	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		198,000.00	198,000.00	-	0	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	23,698,400.00	175,000,000.00	175,000,000.00	-	14	13,843,109.80
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	850,000.00	10,000,000.00	10,000,000.00	-	9	4,607,300.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	2,788,411.25	4,200,000.00	4,200,000.00	-	66	217,000.00

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	10,000,000.00	10,000,000.00	-	0	
023400100100	MINISTRY OF WORKS AND HOUSING	220,000,000.00	220,000,000.00	-	0	6,726,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	5,650,000.00	5,650,000.00	-	0	
023400700100	BORNO STATE HOUSING CORPORATION	2,145,500.00	3,000,000.00	-	72	3,752,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	714,438,601.00	950,000,000.00	-	75	6,783,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	8,185,000.00	8,200,000.00	3,200,000.00	100	4,800,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY			-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES	14,244,400.00	75,000,000.00	-	19	15,616,107.51
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY		101,500,000.00	-	0	1,510,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	42,115,000.00	50,000,000.00	-	84	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		15,000,000.00	-	0	665,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		300,000.00	-	0	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	682,986,318.36	386,000,000.00	-	177	221,441,216.20
031805300100	BORNO STATE SHARIA COURT OF APPEAL	70,132,500.00	55,000,000.00	-	128	84,907,302.06
031805400100	BORNO STATE AREA COURT		9,150,000.00	-	0	
032600100100	MINISTRY OF JUSTICE	120,293,674.34	190,000,000.00	-	63	78,686,400.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	317,000.00	300,000.00	-	106	224,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	30,000.00	1,000,000.00	-	3	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	42,250,000.00	826,600,000.00	-	5	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	87,242,250.00	390,000,000.00	-	22	31,908,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,790,000.00	139,000.00	100,700,000.00	(100,561,000.00)	2007
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		2,000,000.00	-	0	1,950,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	190,000.00	200,000.00	-	95	195,500.50
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		120,000,000.00	-	0	389,626.97
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	20,231,238.50	6,500,000.00	-	311	4,955,000.00
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	76,693,375.00	200,000,000.00	-	38	54,498,284.21
051705700100	BORNO STATE SCHOLARSHIPS BOARD	51,367,200.00	300,900,000.00	-	17	406,130,464.86
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)	121,631,720.00	205,000,000.00	-	59	

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	143,000.00	272,000.00	272,000.00	-	53	283,500.00
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	15,727,000.00	258,000,000.00	258,000,000.00	-	6	303,992,660.45
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	19,929,296.00	100,403,000.00	100,403,000.00	-	20	3,230,000.00
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	34,499,305.00	177,000,000.00	177,000,000.00	-	19	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	38,531,569.75	28,443,000.00	28,443,000.00	-	135	38,172,421.00
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	2,255,000.00	4,750,000.00	4,750,000.00	-	47	1,485,500.00
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	738,660.00			-	#DIV/0!	1,391,000.00
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES	8,000,000.00	500,000,000.00	500,000,000.00	-	2	26,141,118.23
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	46,962,800.00	12,826,000.00	12,826,000.00	-	366	6,244,515.26
052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	425,323,270.48	300,000,000.00	300,000,000.00	-	142	327,816,689.51
052100800100 BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	68,476,800.00	150,000,000.00	150,000,000.00	-	46	
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	560,000.00	300,000,000.00	300,000,000.00	-	0	9,648,207.00
052110400100 BORNO STATE COLLEGES OF NURSING SCIENCES	21,684,790.00	250,000,000.00	250,000,000.00	-	9	12,959,895.00
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	9,194,000.00	15,425,000.00	15,425,000.00	-	60	10,243,750.00
053500100100 MINISTRY OF ENVIRONMENT	22,143,000.00	258,500,000.00	258,500,000.00	-	9	5,000,000.00
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,915,000.00	16,900,000.00	16,900,000.00	-	11	1,074,000.00
053505600100 BORNO STATE AFORESTATION PROJECT	140,000.00	250,000.00	250,000.00	-	56	290,000.00
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		155,220,000.00	155,220,000.00	-	0	
053905100100 BORNO STATE SPORTS COUNCIL	323,000.00	500,000.00	500,000.00	-	65	169,000.00
053905400100 BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		15,000.00	15,000.00	-	0	
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	4,770,000.00	132,207,000.00	132,207,000.00	-	4	1,080,000.00
056400100100 MINISTRY OF RELIGIOUS AFFAIRS		503,000,000.00	503,000,000.00	-	0	
056400200100 BORNO STATE ISLAMIC PREACHING BOARD		150,000.00	150,000.00	-	0	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER		100,000.00	100,000.00	-	0	100,000.00
012305700100 BORNO STATE COUNCIL FOR ARTS AND CULTURE	178,000.00	5,400,000.00	5,400,000.00	-	3	5,000,000.00
016102100300 KADUNA LIAISON OFFICE		300,000.00	300,000.00	-	0	

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

016102100400	KANO LIAISON OFFICE
016103500100	BORNO STATE PENSIONS DEPARTMENT
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)
022205100100	BORNO STATE MINING COMPANY LIMITED
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME
TOTAL	

UTILITIES - GENERAL

011100100100	GOVERNMENT HOUSE
011100100200	DEPUTY GOVERNOR'S OFFICE
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)
011200300100	BORNO STATE HOUSE ASSEMBLY
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE
012500100100	BORNO STATE HEAD OF SERVICE (HOS)
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL
014000300100	BORNO STATE AUDIT SERVICE COMMISSION
014700100100	BORNO STATE CIVIL SERVICE COMMISSION
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
		300,000.00	300,000.00	-	0	
	5,200,000.00	5,340,000.00	5,340,000.00	-	97	
		53,000,000.00	53,000,000.00	-	0	
	2,038,000.00	21,500,000.00	25,500,000.00	(4,000,000.00)	9	
	18,730,000.00	200,000,000.00	200,000,000.00	-	9	
		30,000,000.00	30,000,000.00	-	0	
		186,150,000.00	186,150,000.00	-	0	
	17,807,400.00	40,000,000.00	40,000,000.00	-	45	
	9,009,963,598.56	20,900,113,000.00	21,558,175,000.00	(658,062,000.00)	43	6,812,312,481.30
Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	16,874,400.00	85,000,000.00	85,000,000.00	-	20	10,227,775.00
	3,204,800.00	50,000,000.00	50,000,000.00	-	6	33,210,000.00
	25,000.00	2,000,000.00	2,000,000.00	-	1	
	6,137,525.00	1,750,000.00	1,750,000.00	-	351	810,000.00
	3,365,300.00	14,000,000.00	14,000,000.00	-	24	11,215,600.00
	19,551,000.00	26,000,000.00	26,000,000.00	-	75	19,521,750.00
	743,000.00	8,000,000.00	8,000,000.00	-	9	488,000.00
		50,000.00	50,000.00	-	0	85,000.00
		932,000.00	932,000.00	-	0	
		1,250,000.00	1,250,000.00	-	0	235,000.00
	1,293,285.00	1,350,000.00	1,350,000.00	-	96	1,251,500.00
		1,900,000.00	900,000.00	1,000,000.00	0	
		1,703,000.00	1,703,000.00	-	0	1,105,000.00
	346,911.47	10,250,000.00	10,250,000.00	-	3	88,000.00
	3,636,000.00	5,000,000.00	5,000,000.00	-	73	
	110,000.00	2,615,000.00	2,565,000.00	50,000.00	4	

ADMIN CODE BREAKDOWN OF BY MDAS

TRAVEL& TRANSPORT - GENERAL

		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		4,243,550.00	13,650,000.00	13,650,000.00	-	31	1,664,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)			420,000.00	420,000.00	-	0	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)			2,000,000.00	2,000,000.00	-	0	73,000.00
	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE							
016100700100	DEVELOPMENT AND HUMANITARIAN RESPONSE		3,995,900.00	4,000,000.00	4,000,000.00	-	100	19,692,150.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)			5,000,000.00	5,000,000.00	-	0	3,619,552.31
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		892,500.00	2,000,000.00	2,000,000.00	-	45	50,000.00
016101100100	LAGOS LIAISON OFFICE			130,000.00	130,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE		56,328,200.00	40,800,000.00	40,800,000.00	-	138	34,486,953.63
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			15,050,000.00	15,050,000.00	-	0	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		448,737.05	4,000,000.00	4,000,000.00	-	11	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES					-	#DIV/0!	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			7,000,000.00	7,000,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					-	#DIV/0!	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)			60,000.00	60,000.00	-	0	92,500.00
021511000100	BORNO STATE FERTILIZER COMPANY		133,000.00	210,000.00	210,000.00	-	63	160,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY			210,000.00	210,000.00	-	0	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		9,018,286.51	27,327,000.00	27,327,000.00	-	33	61,340,593.75
022201800100	BORNO INVESTMENT COMPANY LTD			300,000.00	300,000.00	-	0	
022205200100	BORNO STATE HOTELS			1,000,000.00	1,000,000.00	-	0	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			7,000,000.00	7,000,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY			10,000.00	10,000.00	-	0	10,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED			315,000.00	315,000.00	-	0	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		75,000.00	13,000.00	13,000.00	-	577	2,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY		1,253,020,667.61	1,458,110,000.00	1,626,000,000.00	(167,890,000.00)	86	1,143,943,479.30
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		1,450,800.00	5,000,000.00	5,000,000.00	-	29	2,859,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		254,200.00	745,000.00	745,000.00	-	34	236,000.00
023400100100	MINISTRY OF WORKS AND HOUSING			100,000.00	100,000.00	-	0	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			1,000,000.00	1,000,000.00	-	0	111,000.00

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
023400700100 BORNO STATE HOUSING CORPORATION		550,000.00	550,000.00	-	0	
025000100100 FISCAL RESPONSIBILITY BOARD /AGENCY				-	#DIV/0!	
025200100100 MINISTRY OF WATER RESOURCES	227,125.00	2,000,000.00	2,000,000.00	-	11	1,200,000.00
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	997,300.00	100,000.00	100,000.00	-	997	
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)				-	#DIV/0!	500,000.00
031805100100 BORNO STATE HIGH COURT OF JUSTICE	29,595,300.00	19,180,000.00	19,180,000.00	-	154	25,577,950.00
031805300100 BORNO STATE SHARIA COURT OF APPEAL	1,950,000.00	1,800,000.00	1,800,000.00	-	108	1,050,000.00
032600100100 MINISTRY OF JUSTICE	2,767,000.00	5,500,000.00	5,500,000.00	-	50	375,000.00
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL	346,000.00	500,000.00	500,000.00	-	69	250,500.00
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,100,000.00	1,100,000.00	-	0	80,000.00
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	391,000.00	7,400,000.00	7,400,000.00	-	5	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		3,000,000.00	3,000,000.00	-	0	
051701100100 BORNO STATE NOMADIC EDUCATION BOARD	70,000.00	100,000.00	100,000.00	-	70	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	206,500.00	1,000,000.00	1,000,000.00	-	21	73,500.00
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION						
051705500100 SCIENCE AND TECHNOLOGY BAMA	13,162,245.24	2,000,000.00	2,000,000.00	-	658	729,500.00
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	45,652,664.00	43,500,000.00	43,500,000.00	-	105	39,250,867.46
051705700100 BORNO STATE SCHOLARSHIPS BOARD	1,401,000.00	545,000.00	545,000.00	-	257	
BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY						
051705800100 DEVELOPMENT AGENCY (BICTDA)	21,204,240.00	11,626,000.00	11,626,000.00	-	182	
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE						
051705900100 STUDIES KONDUKA	7,800.00	150,000.00	150,000.00	-	5	45,000.00
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	517,100.00	6,120,000.00	6,120,000.00	-	8	4,447,203.00
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)				-	#DIV/0!	
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	135,000.00	2,000,000.00	2,000,000.00	-	7	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	4,220,275.00	4,568,000.00	4,568,000.00	-	92	7,869,428.00
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		2,000,000.00	2,000,000.00	-	0	1,200,000.00
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	357,000.00	1,000,000.00	1,000,000.00	-	36	638,000.00
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	26,705,520.00	3,655,000.00	3,655,000.00	-	731	2,545,388.97

ADMIN CODE BREAKDOWN OF BY MDAS
TRAVEL& TRANSPORT - GENERAL

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)				-	#DIV/0!	
052100800100 BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	113,000.00	23,000,000.00	50,000,000.00	(27,000,000.00)	0	
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	30,000.00	25,500,000.00	25,500,000.00	-	0	250,000.00
052110400100 BORNO STATE COLLEGES OF NURSING SCIENCES	13,701,645.00	14,500,000.00	14,500,000.00	-	94	4,530,800.00
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		500,000.00	500,000.00	-	0	254,000.00
053500100100 MINISTRY OF ENVIRONMENT				-	#DIV/0!	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	700,000.00	1,120,000.00	1,120,000.00	-	63	198,000.00
053505600100 BORNO STATE AFORESTATION PROJECT		50,000.00	50,000.00	-	0	65,000.00
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		220,000.00	220,000.00	-	0	
053905100100 BORNO STATE SPORTS COUNCIL	40,000.00	245,000.00	245,000.00	-	16	
053905400100 BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		10,000.00	10,000.00	-	0	
056400100100 MINISTRY OF RELIGIOUS AFFAIRS		5,000,000.00	5,000,000.00	-	0	
056400200100 BORNO STATE ISLAMIC PREACHING BOARD		50,000.00	50,000.00	-	0	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER		100,000.00	100,000.00	-	0	
022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT				-	#DIV/0!	8,194,000.00
016102100300 KADUNA LIAISON OFFICE		130,000.00	130,000.00	-	0	
016102100400 KANO LIAISON OFFICE		130,000.00	130,000.00	-	0	
016103500100 BORNO STATE PENSIONS DEPARTMENT	150,000.00	200,000.00	200,000.00	-	75	
022201000100 BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)		1,000,000.00	1,000,000.00	-	0	
022205100100 BORNO STATE MINING COMPANY LIMITED		3,850,000.00	1,850,000.00	2,000,000.00	0	
052100900100 BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT		28,100,000.00	28,100,000.00	-	0	
053505500100 BORNO STATE AGENCY FOR GREAT GREEN WALL		100,000.00	100,000.00	-	0	
053905700100 BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	4,883,700.00	4,300,000.00	4,300,000.00	-	114	
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		1,000,000.00	1,000,000.00	-	0	
TOTAL	1,554,679,476.88	2,035,749,000.00	2,227,589,000.00	(191,840,000.00)	76	1,446,001,991.42

MATERIALS & SUPPLIES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		367,116,900.00	972,500,000.00	972,500,000.00	-	38	58,691,100.00
011100100200	DEPUTY GOVERNOR'S OFFICE		36,856,845.00	100,000,000.00	100,000,000.00	-	37	81,084,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			3,000,000.00	3,000,000.00	-	0	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		626,500.00	1,200,000.00	1,200,000.00	-	52	1,008,200.00
011200300100	BORNO STATE HOUSE ASSEMBLY		6,380,000.00	45,000,000.00	45,000,000.00	-	14	62,042,600.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		1,820,000.00	2,000,000.00	2,000,000.00	-	91	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		4,300,000.00	5,000,000.00	5,000,000.00	-	86	5,710,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		5,248,800.00	20,980,000.00	20,980,000.00	-	25	5,937,000.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		212,000.00	265,000.00	265,000.00	-	80	290,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		16,332,500.00	21,546,000.00	21,546,000.00	-	76	8,325,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		1,484,800.00	1,550,000.00	1,550,000.00	-	96	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		11,617,600.00	13,150,000.00	13,150,000.00	-	88	12,309,500.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		34,844,500.00	29,000,000.00	29,000,000.00	-	120	17,512,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		5,150,000.00	8,620,000.00	1,620,000.00	7,000,000.00	60	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		8,063,900.00	3,000,000.00	3,000,000.00	-	269	1,746,500.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		355,787,060.60	64,290,000.00	64,290,000.00	-	553	72,655,750.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		23,814,000.00	27,500,000.00	27,500,000.00	-	87	2,511,900.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		2,600,000.00	2,060,000.00	2,060,000.00	-	126	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		99,945,325.00	102,520,000.00	102,520,000.00	-	97	169,276,963.25
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		771,000.00	1,300,000.00	1,300,000.00	-	59	1,834,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		31,527,550.00	14,850,000.00	14,850,000.00	-	212	41,124,250.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		4,774,400.00	10,000,000.00	10,000,000.00	-	48	9,822,450.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		1,077,760.00	2,000,000.00	2,000,000.00	-	54	1,041,000.00

MATERIALS & SUPPLIES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		1,048,400.00	3,000,000.00	3,000,000.00	-	35	112,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		5,558,700.00	18,000,000.00	18,000,000.00	-	31	16,715,318.04
016101100100	LAGOS LIAISON OFFICE			183,000.00	183,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE		70,949,025.00	92,282,000.00	92,282,000.00	-	77	136,762,854.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA			297,000.00	297,000.00	-	0	
016103500100	BORNO STATE PENSIONS DEPARTMENT		7,305,052.00	6,000,000.00	6,000,000.00	-	122	4,239,900.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			22,600,000.00	22,600,000.00	-	0	934,500.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		195,187,440.00	72,000,000.00	72,000,000.00	-	271	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		14,187,800.00	20,000,000.00	20,000,000.00	-	71	4,034,300.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			8,000,000.00	8,000,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		7,443,500.00	7,000,000.00	7,000,000.00	-	106	5,531,500.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		491,000.00	700,000.00	700,000.00	-	70	394,000.00
021511000100	BORNO STATE FERTILIZER COMPANY		170,000.00	250,000.00	250,000.00	-	68	135,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		362,500.00	691,000.00	691,000.00	-	52	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		24,560,000.00	1,120,000,000.00	1,120,000,000.00	-	2	255,668,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		7,094,400.00	5,000,000.00	5,000,000.00	-	142	1,980,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		113,777,944.84	200,849,000.00	190,000,000.00	10,849,000.00	57	75,565,162.91
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		218,276,350.00	111,615,000.00	111,615,000.00	-	196	99,707,446.25
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		8,446,600.00	10,000,000.00	10,000,000.00	-	84	13,412,200.00
022201800100	BORNO INVESTMENT COMPANY LTD			600,000.00	600,000.00	-	0	
022205200100	BORNO STATE HOTELS			250,000.00	250,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		1,700,000.00	6,500,000.00	6,500,000.00	-	26	2,050,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET		340,500.00	3,200,000.00	3,200,000.00	-	11	329,700.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			1,500,000.00	1,500,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY			48,000.00	48,000.00	-	0	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		120,000.00	250,000.00	250,000.00	-	48	146,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		260,000.00	198,000.00	198,000.00	-	131	70,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY		5,801,800.00	6,500,000.00	6,500,000.00	-	89	6,809,800.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		1,593,450.00	14,356,000.00	14,356,000.00	-	11	10,164,500.00

MATERIALS & SUPPLIES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		16,352,750.00	62,335,000.00	62,335,000.00	-	26	25,158,656.25
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		2,142,450.00	3,500,000.00	3,500,000.00	-	61	
023400100100	MINISTRY OF WORKS AND HOUSING		440,000.00	14,000,000.00	14,000,000.00	-	3	1,310,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			4,200,000.00	4,200,000.00	-	0	50,000.00
023400700100	BORNO STATE HOUSING CORPORATION		2,387,500.00	5,910,000.00	5,910,000.00	-	40	2,030,500.00
023800100100	MINISTRY OF BUDGET AND PLANNING		31,444,600.00	350,000,000.00	350,000,000.00	-	9	100,505,200.00
023800200100	BORNO STATE BUREAU OF STATISTICS		18,360,000.00	17,696,000.00	17,696,000.00	-	104	5,680,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		9,139,800.00	7,500,000.00	7,500,000.00	-	122	5,544,900.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY		250,000.00	3,377,000.00	3,377,000.00	-	7	1,640,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		10,279,640.00	5,000,000.00	5,000,000.00	-	206	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			7,000,000.00	7,000,000.00	-	0	413,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		260,000.00	400,000.00	400,000.00	-	65	385,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE		44,734,100.00	33,180,000.00	33,180,000.00	-	135	34,875,290.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL		1,208,000.00	300,000.00	300,000.00	-	403	118,660.00
031805400100	BORNO STATE AREA COURT			150,000.00	150,000.00	-	0	
032600100100	MINISTRY OF JUSTICE		21,068,000.00	40,000,000.00	40,000,000.00	-	53	23,305,800.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY		268,000.00	650,000.00	650,000.00	-	41	253,500.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		1,199,800.00	2,611,000.00	2,611,000.00	-	46	337,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		2,770,000.00	2,925,000.00	2,925,000.00	-	95	1,833,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		1,943,459,000.00	3,072,250,000.00	3,072,250,000.00	-	63	1,436,128,704.91
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		5,659,700.00	10,000,000.00	10,000,000.00	-	57	
051700800100	BORNO STATE LIBRARY BOARD		1,305,410.00	1,300,000.00	1,300,000.00	-	100	2,815,500.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		2,210,000.00	8,000,000.00	8,000,000.00	-	28	160,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		170,000.00	173,000.00	173,000.00	-	98	127,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		1,458,500.00	11,050,000.00	11,050,000.00	-	13	23,898,150.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		58,047,243.92	12,000,000.00	12,000,000.00	-	484	7,994,400.00

MATERIALS & SUPPLIES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		348,530,760.00	108,000,000.00	108,000,000.00	-	323	103,862,580.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD		12,590,000.00	12,595,000.00	12,595,000.00	-	100	16,553,100.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		25,474,900.00	30,000,000.00	30,000,000.00	-	85	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		621,100.00	910,000.00	910,000.00	-	68	891,300.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		6,089,000.00	245,200,000.00	245,200,000.00	-	2	3,644,495.26
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		6,206,500.00	15,000,000.00	15,000,000.00	-	41	2,045,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		92,310,350.00	106,700,000.00	106,700,000.00	-	87	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		18,600,439.25	11,904,000.00	11,904,000.00	-	156	17,004,994.00
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		8,354,800.00	7,000,000.00	7,000,000.00	-	119	5,096,700.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		15,232,200.00	8,765,000.00	8,765,000.00	-	174	6,948,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		22,030,000.00	105,000,000.00	105,000,000.00	-	21	94,217,634.36
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		13,892,087.85	5,250,000.00	5,250,000.00	-	265	2,546,817.56
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		9,590,000.00	170,000,000.00	170,000,000.00	-	6	2,006,000.00
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		25,642,000.00	54,800,000.00	50,000,000.00	4,800,000.00	47	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		198,318,750.00	550,000,000.00	550,000,000.00	-	36	11,853,584.40
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		55,699,311.25	527,250,000.00	520,250,000.00	7,000,000.00	11	17,204,361.25
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		28,295,000.00	50,800,000.00	50,800,000.00	-	56	16,705,950.00
053500100100	MINISTRY OF ENVIRONMENT		2,299,000.00	8,000,000.00	8,000,000.00	-	29	2,320,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		9,108,500.00	4,500,000.00	4,500,000.00	-	202	6,417,385.00
053505600100	BORNO STATE AFORESTATION PROJECT		80,000.00	150,000.00	150,000.00	-	53	425,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			5,276,000.00	5,276,000.00	-	0	
053905100100	BORNO STATE SPORTS COUNCIL		161,300.00	300,000.00	300,000.00	-	54	277,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		227,000.00	167,000.00	167,000.00	-	136	60,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		2,960,000.00	21,300,000.00	21,300,000.00	-	14	6,347,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		2,884,000.00	8,800,000.00	8,800,000.00	-	33	2,785,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		50,000.00	50,000.00	50,000.00	-	100	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		100,000.00	105,000.00	105,000.00	-	95	100,000.00
016102100300	KADUNA LIAISON OFFICE			183,000.00	183,000.00	-	0	

MATERIALS & SUPPLIES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016102100400	KANO LIAISON OFFICE			183,000.00	183,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			13,000,000.00	13,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		1,403,000.00	16,000,000.00	20,000,000.00	(4,000,000.00)	9	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		3,128,600.00	7,000,000.00	7,000,000.00	-	45	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			2,035,000,000.00	2,035,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			8,000,000.00	8,000,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		4,161,000.00	6,100,000.00	6,100,000.00	-	68	
TOTAL			4,793,679,994.71	11,001,995,000.00	10,976,346,000.00	25,649,000.00	44	3,181,560,557.44
MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		268,534,470.00	1,300,000,000.00	1,300,000,000.00	-	21	488,226,323.98
011100100200	DEPUTY GOVERNOR'S OFFICE		84,452,250.00	430,000,000.00	430,000,000.00	-	20	239,326,294.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		35,000.00	2,000,000.00	2,000,000.00	-	2	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		13,193,600.00	7,100,000.00	2,100,000.00	5,000,000.00	186	558,700.00
011200300100	BORNO STATE HOUSE ASSEMBLY		88,180,688.00	295,000,000.00	295,000,000.00	-	30	286,292,126.56
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		3,000,000.00	3,000,000.00	3,000,000.00	-	100	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		1,450,000.00	6,200,000.00	6,200,000.00	-	23	2,278,150.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		11,504,000.00	18,000,000.00	18,000,000.00	-	64	8,894,300.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		112,000.00	120,000.00	120,000.00	-	93	90,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		4,666,500.00	11,394,000.00	11,394,000.00	-	41	7,195,700.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		24,391,057.00	30,150,000.00	30,150,000.00	-	81	5,414,600.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION			4,780,000.00	2,280,000.00	2,500,000.00	0	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		5,080,000.00	1,655,000.00	1,655,000.00	-	307	920,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		12,871,000.00	92,440,000.00	92,440,000.00	-	14	2,545,500.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		19,770,600.00	25,000,000.00	25,000,000.00	-	79	1,675,700.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		16,246,600.00	5,000,000.00	5,000,000.00	-	325	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		94,395,450.00	230,300,000.00	230,300,000.00	-	41	21,807,900.00

MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		2,664,000.00	8,098,000.00	8,098,000.00	-	33	11,101,100.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		22,308,644.50	32,000,000.00	28,000,000.00	4,000,000.00	70	7,060,250.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		31,307,510.00	32,850,000.00	32,850,000.00	-	95	26,141,310.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		521,000.00	3,000,000.00	3,000,000.00	-	17	1,357,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			5,000,000.00	5,000,000.00	-	0	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		7,222,400.00	15,000,000.00	15,000,000.00	-	48	8,513,474.50
016101100100	LAGOS LIAISON OFFICE			256,000.00	256,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE		70,150,106.00	102,500,000.00	102,500,000.00	-	68	75,276,124.25
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA			250,000.00	250,000.00	-	0	
016103500100	BORNO STATE PENSIONS DEPARTMENT		3,041,000.00	3,400,000.00	3,400,000.00	-	89	4,788,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			28,000,000.00	28,000,000.00	-	0	460,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		170,294,789.00	89,500,000.00	89,000,000.00	500,000.00	190	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		66,944,478.38	13,000,000.00	13,000,000.00	-	515	171,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			13,300,000.00	13,300,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		19,177,650.00	12,000,000.00	12,000,000.00	-	160	4,286,500.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		806,000.00	990,000.00	990,000.00	-	81	455,500.00
021511000100	BORNO STATE FERTILIZER COMPANY		240,000.00	323,000.00	323,000.00	-	74	325,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		1,950,000.00	50,021,000.00	50,021,000.00	-	4	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		7,607,200.00	302,100,000.00	302,100,000.00	-	3	8,982,700.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		957,000.00	4,000,000.00	4,000,000.00	-	24	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		28,384,500.00	93,100,000.00	93,100,000.00	-	30	30,002,033.33
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		37,668,075.00	110,300,000.00	110,300,000.00	-	34	34,057,465.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		2,890,700.00	5,000,000.00	5,000,000.00	-	58	2,052,000.00
022201800100	BORNO INVESTMENT COMPANY LTD			1,510,000.00	1,510,000.00	-	0	
022205200100	BORNO STATE HOTELS			1,900,000.00	1,900,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		13,900,000.00	23,500,000.00	23,500,000.00	-	59	44,015,262.55
022205400200	BORNO KANO MOTOR PARK AND MARKET		1,944,600.00	12,870,000.00	12,870,000.00	-	15	1,690,700.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY			10,000.00	10,000.00	-	0	10,000.00

MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022206000100	BORNO STATE NEITAL NIGERIA LIMITED			4,320,000.00	4,320,000.00	-	0	178,100.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		70,000.00	26,000.00	26,000.00	-	269	
022900100100	MINISTRY OF TRANSPORT AND ENERGY		70,854,422.00	206,000,000.00	206,000,000.00	-	34	78,304,414.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		101,118,700.00	600,000,000.00	600,000,000.00	-	17	215,629,553.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		15,060,100.00	20,000,000.00	20,000,000.00	-	75	9,052,150.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		3,527,700.00	114,000,000.00	114,000,000.00	-	3	
023400100100	MINISTRY OF WORKS AND HOUSING		1,150,000.00	507,000,000.00	507,000,000.00	-	0	1,440,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		55,800,000.00	2,514,150,000.00	2,514,150,000.00	-	2	69,655,200.00
023400700100	BORNO STATE HOUSING CORPORATION		568,100.00	6,300,000.00	6,300,000.00	-	9	1,887,800.00
023800100100	MINISTRY OF BUDGET AND PLANNING		9,418,500.00	30,000,000.00	30,000,000.00	-	31	3,433,500.00
023800200100	BORNO STATE BUREAU OF STATISTICS			100,000.00	100,000.00	-	0	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		4,261,200.00	105,150,000.00	105,150,000.00	-	4	2,186,800.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		81,518,100.00	20,000,000.00	20,000,000.00	-	408	3,037,812.49
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			12,000,000.00	12,000,000.00	-	0	2,960,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		115,000.00	200,000.00	200,000.00	-	58	150,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE		80,973,801.00	46,420,000.00	46,420,000.00	-	174	123,477,710.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL		6,234,400.00	1,800,000.00	1,800,000.00	-	346	809,600.00
031805400100	BORNO STATE AREA COURT			300,000.00	300,000.00	-	0	
032600100100	MINISTRY OF JUSTICE		11,640,100.00	37,760,000.00	37,760,000.00	-	31	5,754,800.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		215,000.00	1,220,000.00	1,220,000.00	-	18	56,065.75
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,189,950.00	12,900,000.00	12,900,000.00	-	9	2,210,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		83,517,900.00	95,180,000.00	95,180,000.00	-	88	18,687,350.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		41,667,100.00	36,046,000.00	36,046,000.00	-	116	
051700800100	BORNO STATE LIBRARY BOARD		2,631,000.00	300,000.00	300,000.00	-	877	173,709,909.75
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			3,000,000.00	3,000,000.00	-	0	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		19,561,404.00	34,000,000.00	34,000,000.00	-	58	3,025,550.00

MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		3,976,000.00	11,000,000.00	11,000,000.00	-	36	10,690,550.00
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		233,402,245.00	58,000,000.00	58,000,000.00	-	402	54,876,249.53
051705700100	BORNO STATE SCHOLARSHIPS BOARD		30,770,075.00	15,652,000.00	15,652,000.00	-	197	120,464,497.08
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		18,088,016.25	26,500,000.00	26,500,000.00	-	68	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		749,150.00	1,255,000.00	1,255,000.00	-	60	865,200.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		19,805,000.00	16,000,000.00	16,000,000.00	-	124	4,177,480.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		7,790,700.00	8,378,000.00	8,378,000.00	-	93	6,002,800.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		65,178,540.00	50,000,000.00	50,000,000.00	-	130	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		15,645,800.00	12,381,000.00	12,381,000.00	-	126	19,064,503.00
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		23,426,000.00	15,000,000.00	15,000,000.00	-	156	16,618,100.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		13,823,200.00	3,000,000.00	3,000,000.00	-	461	16,907,200.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		1,000,000.00	12,000,000.00	12,000,000.00	-	8	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		7,091,321.20	5,250,000.00	5,250,000.00	-	135	7,641,729.50
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		988,000.00	20,000,000.00	20,000,000.00	-	5	1,432,000.00
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		25,938,000.00	36,700,000.00	-	36,700,000.00	71	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		24,741,450.00	336,000,000.00	336,000,000.00	-	7	24,622,538.93
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		36,901,461.00	28,950,000.00	28,950,000.00	-	127	15,840,695.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		45,213,766.50	51,000,000.00	51,000,000.00	-	89	47,292,050.00
053500100100	MINISTRY OF ENVIRONMENT		8,624,000.00	8,047,000.00	8,047,000.00	-	107	4,330,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		65,509,350.00	118,390,000.00	76,390,000.00	42,000,000.00	55	39,954,350.00
053505600100	BORNO STATE AFORESTATION PROJECT		580,000.00	730,000.00	730,000.00	-	79	500,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			5,198,000.00	5,198,000.00	-	0	
053905100100	BORNO STATE SPORTS COUNCIL		75,700.00	300,000.00	300,000.00	-	25	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		178,000.00	145,000.00	145,000.00	-	123	70,000.00

MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		3,829,000.00	56,868,000.00	56,868,000.00	-	7	3,824,500.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		500,000.00	16,000,000.00	16,000,000.00	-	3	550,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		50,000.00	50,000.00	50,000.00	-	100	
056400300100	BORNO STATE COUNCIL OF ULAMAS			25,000.00	25,000.00	-	0	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		56,000.00	100,000.00	100,000.00	-	56	50,000.00
016102100300	KADUNA LIAISON OFFICE			256,000.00	256,000.00	-	0	
016102100400	KANO LIAISON OFFICE			256,000.00	256,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			2,000,000.00	2,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		829,500.00	19,500,000.00	8,500,000.00	11,000,000.00	4	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		4,238,500.00	12,000,000.00	12,000,000.00	-	35	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			65,000,000.00	65,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			60,000,000.00	60,000,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		34,896,700.00	21,500,000.00	21,500,000.00	-	162	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		30,000,000.00			-	#DIV/0!	
TOTAL			2,452,850,819.83	8,927,520,000.00	8,825,820,000.00	101,700,000.00	27	2,437,391,472.20
TRAINING - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		14,171,250.00	60,000,000.00	60,000,000.00	-	24	1,134,675.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			2,000,000.00	2,000,000.00	-	0	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		29,984,750.00	37,000,000.00	42,000,000.00	(5,000,000.00)	81	35,669,750.00
011200300100	BORNO STATE HOUSE ASSEMBLY		160,436,000.00	550,000,000.00	550,000,000.00	-	29	539,729,207.94
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY			1,500,000.00	1,500,000.00	-	0	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		1,000,161.25	13,000,000.00	13,000,000.00	-	8	600,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		224,995,496.63	727,946,000.00	727,946,000.00	-	31	213,950,403.48
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		1,488,900.00	1,500,000.00	1,500,000.00	-	99	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		140,000.00	25,000,000.00	25,000,000.00	-	1	395,000.00

TRAINING - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		33,024,383.00	35,000,000.00	35,000,000.00	-	94	29,652,722.33
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		23,698,500.00	50,720,000.00	50,720,000.00	-	47	38,038,790.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		486,340,640.93	205,000,000.00	210,000,000.00	(5,000,000.00)	237	8,647,045.80
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD			1,000,000.00	1,000,000.00	-	0	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		140,000.00	15,787,000.00	15,787,000.00	-	1	165,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)			500,000.00	500,000.00	-	0	70,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE			30,000,000.00	30,000,000.00	-	0	7,129,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		18,200,000.00	20,000,000.00	20,000,000.00	-	91	17,915,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			2,000,000.00	2,000,000.00	-	0	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		5,748,800.00	35,000,000.00	35,000,000.00	-	16	4,349,000.00
016101100100	LAGOS LIAISON OFFICE			30,000.00	30,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE		70,000.00	6,077,000.00	6,077,000.00	-	1	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES			550,000,000.00	550,000,000.00	-	0	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			7,000,000.00	7,000,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		8,150,000.00	21,000,000.00	21,000,000.00	-	39	8,050,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		78,690,962.80	200,000,000.00	200,000,000.00	-	39	490,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		11,664,000.00	12,000,000.00	12,000,000.00	-	97	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		2,000,000.00	101,750,000.00	101,750,000.00	-	2	17,301,800.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		41,499,800.00	35,000,000.00	35,000,000.00	-	119	73,167,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		83,075,250.00	502,000,000.00	502,500,000.00	(500,000.00)	17	65,025,000.00
022201800100	BORNO INVESTMENT COMPANY LTD			1,000,000.00	1,000,000.00	-	0	
022205200100	BORNO STATE HOTELS			500,000.00	500,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED			5,000,000.00	5,000,000.00	-	0	7,500,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			200,000.00	200,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY			20,000.00	20,000.00	-	0	20,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED			100,000.00	100,000.00	-	0	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)			26,000.00	26,000.00	-	0	

TRAINING - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022900100100	MINISTRY OF TRANSPORT AND ENERGY		19,373,000.00	50,000,000.00	50,000,000.00	-	39	10,375,450.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION			1,500,000.00	1,500,000.00	-	0	1,013,200.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)			5,250,000.00	5,250,000.00	-	0	245,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)			5,000,000.00	5,000,000.00	-	0	
023400100100	MINISTRY OF WORKS AND HOUSING		83,550,000.00	100,000,000.00	100,000,000.00	-	84	54,480,000.00
023400700100	BORNO STATE HOUSING CORPORATION			500,000.00	500,000.00	-	0	
023800100100	MINISTRY OF BUDGET AND PLANNING		56,398,750.00	370,000,000.00	370,000,000.00	-	15	31,340,750.00
023800200100	BORNO STATE BUREAU OF STATISTICS			1,000,000.00	1,000,000.00	-	0	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		1,820,000.00	15,000,000.00	15,000,000.00	-	12	1,634,792.87
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY			1,100,000.00	1,100,000.00	-	0	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		3,117,000.00	5,000,000.00	5,000,000.00	-	62	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			21,000,000.00	21,000,000.00	-	0	900,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION					-	#DIV/0!	
031805100100	BORNO STATE HIGH COURT OF JUSTICE		77,361,100.00	30,000,000.00	30,000,000.00	-	258	14,467,800.00
031805400100	BORNO STATE AREA COURT			100,000.00	100,000.00	-	0	
032600100100	MINISTRY OF JUSTICE		39,733,451.05	52,000,000.00	52,000,000.00	-	76	81,681,589.82
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			1,100,000.00	1,100,000.00	-	0	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		11,680,000.00	53,022,000.00	53,022,000.00	-	22	44,875,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		900,000.00	322,500,000.00	322,500,000.00	-	0	
051700800100	BORNO STATE LIBRARY BOARD					-	#DIV/0!	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			1,000,000.00	1,000,000.00	-	0	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		56,784,000.00	270,000,000.00	270,000,000.00	-	21	205,016,140.00
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		13,034,700.00	15,000,000.00	15,000,000.00	-	87	12,212,989.25
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		75,000.00	200,000.00	200,000.00	-	38	200,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		3,495,000.00	70,000,000.00	70,000,000.00	-	5	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		9,552,500.00	50,080,000.00	50,080,000.00	-	19	2,096,000.00

TRAINING - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE		16,793,300.00	7,000,000.00	7,000,000.00	-	240	159,500.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		15,330,000.00	30,000,000.00	30,000,000.00	-	51	20,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		11,304,680.00	12,750,000.00	12,750,000.00	-	89	1,053,750.00
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		3,681,000.00	112,000,000.00	100,000,000.00	12,000,000.00	3	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		140,000.00	500,000,000.00	500,000,000.00	-	0	1,457,800.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		1,340,000.00	13,000,000.00	20,000,000.00	(7,000,000.00)	10	14,500,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		2,054,361.25	8,000,000.00	8,000,000.00	-	26	4,250,000.00
053500100100	MINISTRY OF ENVIRONMENT			6,055,000.00	6,055,000.00	-	0	165,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		3,000,000.00	16,950,000.00	16,950,000.00	-	18	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			50,700,000.00	50,700,000.00	-	0	
053905100100	BORNO STATE SPORTS COUNCIL			300,000.00	300,000.00	-	0	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		500,000.00	213,650,000.00	213,650,000.00	-	0	820,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		107,900,000.00	150,000,000.00	150,000,000.00	-	72	
016102100300	KADUNA LIAISON OFFICE			30,000.00	30,000.00	-	0	
016102100400	KANO LIAISON OFFICE			30,000.00	30,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			44,000,000.00	44,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED			15,000,000.00	15,000,000.00	-	0	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		140,000.00	21,000,000.00	21,000,000.00	-	1	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			30,000,000.00	30,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			250,000.00	250,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME			40,000,000.00	40,000,000.00	-	0	
016103500100	BORNO STATE PENSIONS DEPARTMENT		1,000,000.00	1,000,000.00	1,000,000.00	-	100	
TOTAL			1,764,576,736.91	5,966,723,000.00	5,972,223,000.00	(5,500,000.00)	30	1,571,944,156.49

OTHER SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		5,255,734,010.97	7,750,000,000.00	8,750,000,000.00	(1,000,000,000.00)	68	10,519,834,001.13
011100100200	DEPUTY GOVERNOR'S OFFICE		1,031,994,645.00	1,000,000,000.00	1,000,000,000.00	-	103	1,133,022,679.67
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		20,000.00	3,000,000.00	3,000,000.00	-	1	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		196,000.00	200,000.00	200,000.00	-	98	
011200300100	BORNO STATE HOUSE ASSEMBLY		681,390,000.00	2,000,000,000.00	2,000,000,000.00	-	34	317,537,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		2,722,050,573.39	4,100,000,000.00	5,100,000,000.00	(1,000,000,000.00)	66	1,594,492,364.62
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		430,000.00	2,258,000.00	2,258,000.00	-	19	1,020,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		3,700,000.00	5,600,000.00	5,600,000.00	-	66	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		6,000,000.00	7,000,000.00	1,500,000.00	5,500,000.00	86	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION					-	#DIV/0!	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		21,304,000.00	36,970,000.00	36,970,000.00	-	58	43,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		865,000.00	600,000.00	600,000.00	-	144	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		319,170,000.00	596,328,000.00	596,328,000.00	-	54	264,966,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)			1,419,000.00	1,419,000.00	-	0	1,240,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		7,359,100.00	55,000,000.00	55,000,000.00	-	13	3,380,500.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		2,110,600.00	2,000,000.00	2,000,000.00	-	106	1,098,100.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		7,242,335.56	17,000,000.00	17,000,000.00	-	43	3,500,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT		2,190,000.00	1,740,000.00	1,740,000.00	-	126	1,960,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		2,110,161,580.15	4,681,500,000.00	14,112,000,000.00	(9,430,500,000.00)	45	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		10,325,000.00	50,000,000.00	50,000,000.00	-	21	30,580,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			4,000,000.00	4,000,000.00	-	0	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		1,380,000.00	500,000.00	500,000.00	-	276	175,000.00
021511000100	BORNO STATE FERTILIZER COMPANY		245,000.00	260,000.00	260,000.00	-	94	240,000.00

OTHER SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT			225,250,000.00	225,250,000.00	-	0	955,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		4,260,000.00	16,000,000.00	16,000,000.00	-	27	3,600,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		794,850.00	10,893,000.00	10,893,000.00	-	7	1,060,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		119,445,000.00	200,000,000.00	200,000,000.00	-	60	143,770,000.00
022201800100	BORNO INVESTMENT COMPANY LTD			1,613,000.00	1,613,000.00	-	0	
022205200100	BORNO STATE HOTELS			960,000.00	960,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		2,150,000.00	3,100,000.00	3,100,000.00	-	69	1,360,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET		755,000.00	4,000,000.00	4,000,000.00	-	19	301,500.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			1,350,000.00	1,350,000.00	-	0	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		400,000.00	360,000.00	360,000.00	-	111	212,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		95,000.00	63,000.00	63,000.00	-	151	10,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		2,427,000.00	5,500,000.00	5,500,000.00	-	44	3,977,600.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			101,000,000.00	101,000,000.00	-	0	
023400700100	BORNO STATE HOUSING CORPORATION			800,000.00	800,000.00	-	0	528,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		127,349,000.00	100,000,000.00	100,000,000.00	-	127	10,335,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION					-	#DIV/0!	
031805100100	BORNO STATE HIGH COURT OF JUSTICE		25,183,449.40	25,500,000.00	25,500,000.00	-	99	18,456,100.00
032600100100	MINISTRY OF JUSTICE		78,000,000.00	67,000,000.00	67,000,000.00	-	116	1,293,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY		60,000.00	100,000.00	100,000.00	-	60	154,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			1,650,000.00	1,650,000.00	-	0	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		14,000,000.00	65,699,000.00	65,699,000.00	-	21	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD			10,300,000.00	10,300,000.00	-	0	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		1,124,300.00	6,000,000.00	6,000,000.00	-	19	9,131,000.00
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		39,056,300.00	35,000,000.00	35,000,000.00	-	112	28,977,115.16
051705700100	BORNO STATE SCHOLARSHIPS BOARD		3,550,000.00	6,010,000.00	6,010,000.00	-	59	1,830,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		10,294,250.00	40,250,000.00	40,250,000.00	-	26	

OTHER SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		70,900.00	250,000.00	250,000.00	-	28	199,500.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		5,584,000.00	13,500,000.00	13,500,000.00	-	41	3,943,203.89
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)			2,645,000.00	2,645,000.00	-	0	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		29,133,380.00	32,500,000.00	32,500,000.00	-	90	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		13,921,960.00	7,562,000.00	7,562,000.00	-	184	7,455,920.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		47,500,000.00	50,000,000.00	50,000,000.00	-	95	52,171,435.03
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		16,100,800.00	2,025,000.00	2,025,000.00	-	795	36,000.00
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		13,000,000.00	15,000,000.00	50,000,000.00	(35,000,000.00)	87	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		9,495,000.00	15,000,000.00	15,000,000.00	-	63	4,782,100.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		3,822,000.00	4,400,000.00	4,400,000.00	-	87	1,655,500.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		938,700.00	1,000,000.00	1,000,000.00	-	94	2,676,500.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		128,989,052.00	116,390,000.00	116,390,000.00	-	111	161,122,241.27
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		49,500.00	61,000.00	61,000.00	-	81	66,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		65,048,000.00	1,010,000,000.00	7,010,000,000.00	(6,000,000,000.00)	6	58,094,500.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD			50,000.00	50,000.00	-	0	
056400300100	BORNO STATE COUNCIL OF ULAMAS			25,000.00	25,000.00	-	0	
016102100300	KADUNA LIAISON OFFICE					-	#DIV/0!	
016102100400	KANO LIAISON OFFICE					-	#DIV/0!	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			26,000,000.00	26,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		200,000.00	19,500,000.00	26,500,000.00	(7,000,000.00)	1	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		8,000,000.00	60,000,000.00	60,000,000.00	-	13	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			15,000,000.00	15,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			18,000,000.00	18,000,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		105,000.00	21,100,000.00	21,100,000.00	-	0	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		245,800.00	3,000,000.00	3,000,000.00	-	8	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		10,000,000.00	24,000,000.00	24,000,000.00	-	42	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		60,000,000.00	60,000,000.00	60,000,000.00	-	100	
022900100100	MINISTRY OF TRANSPORT AND ENERGY		62,000,000.00	60,000,000.00	60,000,000.00	-	103	

OTHER SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)			50,000,000.00	50,000,000.00	-	0	
023400100100	MINISTRY OF WORKS AND HOUSING		68,290,000.00	100,000,000.00	100,000,000.00	-	68	
023800100100	MINISTRY OF BUDGET AND PLANNING		9,699,000.00	160,000,000.00	160,000,000.00	-	6	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			60,000,000.00	60,000,000.00	-	0	
053500100100	MINISTRY OF ENVIRONMENT		66,495,000.00	80,000,000.00	80,000,000.00	-	83	
053505600100	BORNO STATE AFORESTATION PROJECT		160,000.00	240,000.00	240,000.00	-	67	
025200100100	MINISTRY OF WATER RESOURCES		373,300.00					
TOTAL			13,232,033,386.47	23,271,021,000.00	40,738,021,000.00	17,467,000,000.00	57	14,391,241,860.77
CONSULTING & PROFESSIONAL SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE			30,000,000.00	30,000,000.00	-	0	
011100100200	DEPUTY GOVERNOR'S OFFICE			5,000,000.00	5,000,000.00	-	0	2,000,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		1,200,000.00	14,700,000.00	14,700,000.00	-	8	947,000.00
011200300100	BORNO STATE HOUSE ASSEMBLY			100,000,000.00	100,000,000.00	-	0	48,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION					-	#DIV/0!	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		4,233,000.00	82,950,000.00	82,950,000.00	-	5	70,100,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL			5,000,000.00	5,000,000.00	-	0	17,340,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		44,965,000.00	40,000,000.00	40,000,000.00	-	112	23,212,500.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION			1,500,000.00	1,500,000.00	-	0	1,310,163.05
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			17,000,000.00	17,000,000.00	-	0	7,282,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		50,000.00	600,000.00	600,000.00	-	8	2,439,500.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		10,511,656.25	23,000,000.00	20,000,000.00	3,000,000.00	46	72,630,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		610,000.00	2,000,000.00	2,000,000.00	-	31	400,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			16,500,000.00	20,000,000.00	(3,500,000.00)	0	200,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			10,000,000.00	10,000,000.00	-	0	300,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		1,200,000.00	2,000,000.00	2,000,000.00	-	60	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			3,000,000.00	3,000,000.00	-	0	

CONSULTING & PROFESSIONAL SERVICES - GENERAL

Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				-	#DIV/0!	
022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	1,501,069,764.29	1,722,500,000.00	722,500,000.00	1,000,000,000.00	87	384,108,206.61
022000200100 BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	7,627,500.00	8,485,000.00	8,485,000.00	-	90	
022000700100 BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	8,525,987.50	85,500,000.00	85,500,000.00	-	10	50,000,000.00
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	20,150,000.00	31,565,000.00	31,565,000.00	-	64	34,000,000.00
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	56,100,000.00	1,200,000.00	1,200,000.00	-	4675	
022201800100 BORNO INVESTMENT COMPANY LTD		845,000.00	845,000.00	-	0	
022205200100 BORNO STATE HOTELS		400,000.00	400,000.00	-	0	
022205400100 BORNO MONDAY MARKET COMPANY LIMITED	1,000,000.00	3,000,000.00	3,000,000.00	-	33	800,000.00
022205400200 BORNO KANO MOTOR PARK AND MARKET	205,000.00	400,000.00	400,000.00	-	51	240,000.00
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		2,000,000.00	2,000,000.00	-	0	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED		100,000.00	100,000.00	-	0	
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION	280,000.00	1,608,000.00	1,608,000.00	-	17	940,000.00
023400100100 MINISTRY OF WORKS AND HOUSING		4,000,000.00	4,000,000.00	-	0	
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	81,937,822.50	75,750,000.00	75,750,000.00	-	108	31,926,097.62
023400700100 BORNO STATE HOUSING CORPORATION		6,450,000.00	6,450,000.00	-	0	950,000.00
023800100100 MINISTRY OF BUDGET AND PLANNING	121,035,000.00	249,500,000.00	250,000,000.00	(500,000.00)	49	26,640,400.00
023800200100 BORNO STATE BUREAU OF STATISTICS		100,000.00	100,000.00	-	0	
025000100100 FISCAL RESPONSIBILITY BOARD /AGENCY				-	#DIV/0!	
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	290,000.00	5,000,000.00	5,000,000.00	-	6	
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)				-	#DIV/0!	565,825.00
031805100100 BORNO STATE HIGH COURT OF JUSTICE	4,823,175.16	5,040,000.00	5,040,000.00	-	96	
032600100100 MINISTRY OF JUSTICE	270,916,597.00	61,000,000.00	61,000,000.00	-	444	99,264,950.00
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		178,000.00	178,000.00	-	0	
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	100,000.00	1,200,000.00	1,200,000.00	-	8	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	1,700,000.00	100,700,000.00	100,700,000.00	-	2	1,433,000.00
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	100,000.00	4,000,000.00	4,000,000.00	-	3	

CONSULTING & PROFESSIONAL SERVICES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)					-	#DIV/0!	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		91,500.00	400,000.00	400,000.00	-	23	302,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		3,965,000.00	22,000,000.00	22,000,000.00	-	18	5,990,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		1,800,000.00	3,438,000.00	3,438,000.00	-	52	2,400,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		1,000,000.00	5,500,000.00	5,500,000.00	-	18	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES			200,000,000.00	200,000,000.00	-	0	1,760,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		1,899,500.00	2,316,000.00	2,316,000.00	-	82	1,997,350.00
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		400,000.00	43,500,000.00	50,000,000.00	(6,500,000.00)	1	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		500,000.00	100,000,000.00	100,000,000.00	-	1	3,972,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		775,000.00	2,500,000.00	2,500,000.00	-	31	427,500.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		1,750,000.00	2,300,000.00	2,300,000.00	-	76	1,150,000.00
053500100100	MINISTRY OF ENVIRONMENT			353,000.00	353,000.00	-	0	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		600,000.00	4,526,000.00	4,526,000.00	-	13	600,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			551,000.00	551,000.00	-	0	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		20,000.00	105,000.00	105,000.00	-	19	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			16,170,000.00	16,170,000.00	-	0	73,300.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS			4,000,000.00	4,000,000.00	-	0	
016102100300	KADUNA LIAISON OFFICE					-	#DIV/0!	
016102100400	KANO LIAISON OFFICE					-	#DIV/0!	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			25,000,000.00	25,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		3,270,000.00	28,422,000.00	30,422,000.00	(2,000,000.00)	12	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT					-	#DIV/0!	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			15,000,000.00	15,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL					-	#DIV/0!	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME					-	#DIV/0!	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		97,092,000.00	153,000,000.00	153,000,000.00	-	63	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		5,926,000.00			-	#DIV/0!	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		500,000.00			-	#DIV/0!	
TOTAL			2,258,219,502.70	3,352,852,000.00	2,362,352,000.00	990,500,000.00	67	895,701,792.28

FUEL & LUBRICANTS - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		832,039,200.00	1,800,000,000.00	1,800,000,000.00	-	46	1,485,910,733.00
011100100200	DEPUTY GOVERNOR'S OFFICE		3,144,800.00	250,000,000.00	250,000,000.00	-	1	137,428,360.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			10,430,000.00	10,430,000.00	-	0	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		2,489,000.00	5,200,000.00	5,200,000.00	-	48	1,895,000.00
011200300100	BORNO STATE HOUSE ASSEMBLY		19,719,000.00	37,000,000.00	37,000,000.00	-	53	39,650,150.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		3,410,000.00	3,450,000.00	3,450,000.00	-	99	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		5,765,704.00	105,000,000.00	105,000,000.00	-	5	1,480,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		15,019,500.00	80,000,000.00	80,000,000.00	-	19	19,510,600.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		95,000.00	150,000.00	150,000.00	-	63	125,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		2,738,074.92	2,908,000.00	2,908,000.00	-	94	1,480,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		1,827,500.00	3,260,000.00	3,260,000.00	-	56	1,817,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		27,616,000.00	28,800,000.00	28,800,000.00	-	96	16,392,520.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		1,100,000.00	3,400,000.00	700,000.00	2,700,000.00	32	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		287,000.00	800,000.00	800,000.00	-	36	736,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		22,357,000.00	31,503,000.00	31,503,000.00	-	71	7,743,040.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		21,995,350.00	15,000,000.00	15,000,000.00	-	147	1,120,750.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD					-	#DIV/0!	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		37,479,050.00	63,500,000.00	63,500,000.00	-	59	33,494,450.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		4,700,000.00	5,782,000.00	5,782,000.00	-	81	10,626,820.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		27,174,200.00	40,000,000.00	40,000,000.00	-	68	48,365,150.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		13,692,961.00	13,000,000.00	13,000,000.00	-	105	12,952,358.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		1,333,200.00	3,000,000.00	3,000,000.00	-	44	1,280,000.00

FUEL & LUBRICANTS - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		4,800,000.00	6,500,000.00	3,000,000.00	3,500,000.00	74	600,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		10,836,010.00	25,000,000.00	25,000,000.00	-	43	8,277,099.56
016102100200	ABUJA LIAISON OFFICE		37,900,500.00	40,800,000.00	40,800,000.00	-	93	66,123,120.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA			150,000.00	150,000.00	-	0	
016103500100	BORNO STATE PENSIONS DEPARTMENT		5,369,000.00	7,300,000.00	7,300,000.00	-	74	2,141,400.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			20,000,000.00	20,000,000.00	-	0	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		906,344,649.00	1,345,000,000.00	345,000,000.00	1,000,000,000.00	67	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		5,229,130.50	10,000,000.00	10,000,000.00	-	52	1,811,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			11,000,000.00	11,000,000.00	-	0	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		794,000.00	800,000.00	800,000.00	-	99	640,000.00
021511000100	BORNO STATE FERTILIZER COMPANY		165,000.00	250,000.00	250,000.00	-	66	110,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		70,000.00	52,000.00	52,000.00	-	135	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		710,000.00	5,050,000.00	5,050,000.00	-	14	13,267,500.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)			1,000,000.00	1,000,000.00	-	0	220,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		200,769,283.00	175,750,000.00	175,750,000.00	-	114	129,687,467.50
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		14,412,020.00	77,100,000.00	77,100,000.00	-	19	57,455,720.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		3,925,000.91	10,000,000.00	10,000,000.00	-	39	3,238,000.00
022201800100	BORNO INVESTMENT COMPANY LTD			1,500,000.00	1,500,000.00	-	0	
022205200100	BORNO STATE HOTELS			500,000.00	500,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		4,100,000.00	9,200,000.00	9,200,000.00	-	45	3,380,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET					-	#DIV/0!	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			11,040,000.00	11,040,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY			10,000.00	10,000.00	-	0	10,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		30,000.00	100,000.00	100,000.00	-	30	57,900.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		380,000.00	264,000.00	264,000.00	-	144	58,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY		54,760,500.00	565,000,000.00	565,000,000.00	-	10	214,908,277.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		98,551,200.00	250,000,000.00	250,000,000.00	-	39	260,404,300.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		32,780,000.00	60,500,000.00	60,500,000.00	-	54	26,716,190.99
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		290,000.00	50,000,000.00	50,000,000.00	-	1	

FUEL & LUBRICANTS - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
023400100100	MINISTRY OF WORKS AND HOUSING			10,000,000.00	10,000,000.00	-	0	4,000,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			7,000,000.00	7,000,000.00	-	0	413,500.00
023400700100	BORNO STATE HOUSING CORPORATION		1,162,000.00	2,300,000.00	2,300,000.00	-	51	1,400,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING		3,656,000.00	40,000,000.00	40,000,000.00	-	9	3,880,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS			100,000.00	100,000.00	-	0	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		1,625,235,550.00	2,901,000,000.00	2,901,000,000.00	-	56	2,420,362,595.36
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY			13,920,000.00	13,920,000.00	-	0	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		35,539,000.00	60,000,000.00	60,000,000.00	-	59	2,685,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		145,000.00	250,000.00	250,000.00	-	58	205,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE		179,695,000.00	140,000,000.00	140,000,000.00	-	128	68,490,750.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL		28,651,000.00	7,300,000.00	7,300,000.00	-	392	4,883,500.00
032600100100	MINISTRY OF JUSTICE		23,918,400.00	18,000,000.00	18,000,000.00	-	133	16,770,302.56
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY			250,000.00	250,000.00	-	0	80,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		260,000.00	1,500,000.00	1,500,000.00	-	17	755,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,589,400.00	3,225,000.00	3,225,000.00	-	49	1,277,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		5,792,000.00	9,400,000.00	9,400,000.00	-	62	
051700800100	BORNO STATE LIBRARY BOARD		2,569,990.00	2,349,000.00	2,349,000.00	-	109	5,061,930.25
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		100,000.00	3,000,000.00	3,000,000.00	-	3	410,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		70,000.00	22,000.00	22,000.00	-	318	22,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		202,000.00	1,900,000.00	1,900,000.00	-	11	1,636,290.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION		5,299,800.00	9,500,000.00	9,500,000.00	-	56	6,575,250.00
	SCIENCE AND TECHNOLOGY BAMA							
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		86,367,424.00	204,000,000.00	204,000,000.00	-	42	198,458,005.45
051705700100	BORNO STATE SCHOLARSHIPS BOARD		8,404,175.00	8,427,000.00	8,427,000.00	-	100	4,915,650.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY		4,226,053.75	20,280,000.00	20,280,000.00	-	21	
	DEVELOPMENT AGENCY (BICTDA)							
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		50,000.00	220,000.00	220,000.00	-	23	73,100.00

FUEL & LUBRICANTS - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		10,179,900.00	10,000,000.00	10,000,000.00	-	102	4,800,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		4,048,800.00	3,517,000.00	3,517,000.00	-	115	2,450,731.87
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		25,435,625.00	25,000,000.00	25,000,000.00	-	102	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		14,640,325.00	8,708,000.00	8,708,000.00	-	168	14,911,589.00
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		3,561,402.00	2,500,000.00	2,500,000.00	-	142	200,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		11,014,700.00	10,000,000.00	10,000,000.00	-	110	4,142,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		1,500,000.00	20,000,000.00	20,000,000.00	-	8	950,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		48,204,058.00	6,942,000.00	6,942,000.00	-	694	2,734,775.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)			15,000,000.00	15,000,000.00	-	0	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		5,400,000.00	58,000,000.00	20,000,000.00	38,000,000.00	9	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		124,663,000.00	525,000,000.00	525,000,000.00	-	24	190,054,393.51
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		10,013,500.00	24,350,000.00	24,350,000.00	-	41	13,618,200.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		6,213,275.00	18,000,000.00	18,000,000.00	-	35	7,669,695.00
053500100100	MINISTRY OF ENVIRONMENT		3,000,000.00	6,500,000.00	6,500,000.00	-	46	1,600,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		126,783,350.00	129,932,000.00	129,932,000.00	-	98	132,923,946.25
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			1,090,000.00	1,090,000.00	-	0	
053905100100	BORNO STATE SPORTS COUNCIL			250,000.00	250,000.00	-	0	60,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		170,000.00	174,000.00	174,000.00	-	98	140,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			26,670,000.00	26,670,000.00	-	0	500,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		1,636,000.00	32,400,000.00	32,400,000.00	-	5	1,470,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD			50,000.00	50,000.00	-	0	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		87,000.00	100,000.00	100,000.00	-	87	100,000.00
016102100300	KADUNA LIAISON OFFICE					-	#DIV/0!	
016102100400	KANO LIAISON OFFICE					-	#DIV/0!	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			20,000,000.00	20,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		3,315,000.00	12,500,000.00	8,500,000.00	4,000,000.00	27	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		836,200.00	2,500,000.00	2,500,000.00	-	33	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			25,000,000.00	25,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL					-	#DIV/0!	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		1,554,500.00	10,000,000.00	10,000,000.00	-	16	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		3,177,600.00	2,500,000.00	2,500,000.00	-	127	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			2,500,000.00	2,500,000.00	-	0	
TOTAL			4,844,565,861.08	9,649,175,000.00	8,600,975,000.00	1,048,200,000.00	50	5,731,794,110.30

FINANCIAL CHARGES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		1,404,672.66	5,000,000.00	5,000,000.00	-	28	869,614.45
011100100200	DEPUTY GOVERNOR'S OFFICE		113,064.03	6,000,000.00	6,000,000.00	-	2	302,312.78
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		9,432.13	200,000.00	200,000.00	-	5	438,261.37
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		19,108.69	200,000.00	200,000.00	-	10	13,649.00
011200300100	BORNO STATE HOUSE ASSEMBLY		4,743,063.53	40,000,000.00	40,000,000.00	-	12	21,382,781.96
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		10,149.29	50,000.00	50,000.00	-	20	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		226,217.27	250,000.00	250,000.00	-	90	678,804.72
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		70,733.01	20,000.00	20,000.00	-	354	65,761.37
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		3,805.31	15,000.00	15,000.00	-	25	15,880.10
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		29,227.64	300,000.00	300,000.00	-	10	88,941.36
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		7,822.45	14,000.00	14,000.00	-	56	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		22,746.30	225,000.00	225,000.00	-	10	15,513.95
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		31,999.80	45,000.00	45,000.00	-	71	17,416.04
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		2,287.77	150,000.00	50,000.00	100,000.00	2	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		23,226.30	50,000.00	50,000.00	-	46	20,903.58
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		36,111.07	1,000,000.00	1,000,000.00	-	4	20,872.96
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		40,912.83	100,000.00	100,000.00	-	41	5,902.64
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		81,149.75	2,724,000.00	2,724,000.00	-	3	2,934.29
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		522,222.14	521,000.00	521,000.00	-	100	463,993.62
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		175,290.46	100,000.00	100,000.00	-	175	45,198.35
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		132,135.92	150,000.00	150,000.00	-	88	156,859.81
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		76,928.90	100,000.00	100,000.00	-	77	29,697.82
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		37,900.36	25,000.00	25,000.00	-	152	13,976.06
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		64,457.11	30,000.00	30,000.00	-	215	42,077.75
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		33,935.28	100,000.00	100,000.00	-	34	4,954,660.74
016101100100	LAGOS LIAISON OFFICE			1,000.00	1,000.00	-	0	

FINANCIAL CHARGES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
023800100100	MINISTRY OF BUDGET AND PLANNING		1,001,363.70	550,000.00	50,000.00	500,000.00	182	30,414.96
023800200100	BORNO STATE BUREAU OF STATISTICS		17,536.16	7,000.00	4,000.00	3,000.00	251	13,345.14
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		326,134.41	100,000.00	100,000.00	-	326	56,826.46
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY		19,598.35	130,000.00	130,000.00	-	15	11,296.66
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		187,164.54	100,000.00	100,000.00	-	187	106,058.26
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			500,000.00	500,000.00	-	0	6,245.39
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		376.25	1,000.00	1,000.00	-	38	537.50
031805100100	BORNO STATE HIGH COURT OF JUSTICE		105,056.90	110,000.00	110,000.00	-	96	80,136.98
031805300100	BORNO STATE SHARIA COURT OF APPEAL		139,358.17	30,000.00	30,000.00	-	465	30,915.86
031805400100	BORNO STATE AREA COURT			100,000.00	100,000.00	-	0	
032600100100	MINISTRY OF JUSTICE		235,514.47	1,000,000.00	1,000,000.00	-	24	98,257.56
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY		1,807.83	100,000.00	100,000.00	-	2	1,600.70
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		9,065.83	10,000.00	10,000.00	-	91	3,077.96
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		78,482.66	500,000.00	500,000.00	-	16	49,887.78
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		64,888.34	150,000.00	150,000.00	-	43	1,615,338.12
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		99,378.68	55,000.00	55,000.00	-	181	
051700800100	BORNO STATE LIBRARY BOARD		1,226.25	51,000.00	51,000.00	-	2	2,630.25
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		13,284.44	100,000.00	100,000.00	-	13	6,965.14
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		1,763.49	5,000.00	5,000.00	-	35	1,798.18
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		200,567.17	50,000.00	50,000.00	-	401	2,476.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		19,909.42	1,000,000.00	1,000,000.00	-	2	13,128.15
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		911,122.89	-	-	-	#DIV/0!	142,827.30
051705700100	BORNO STATE SCHOLARSHIPS BOARD		243,254.72	100,000.00	100,000.00	-	243	23,728.14
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		407,702.79	1,550,000.00	1,550,000.00	-	26	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		6,220.80	13,000.00	13,000.00	-	48	6,641.62
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		10,203,552.80	100,000.00	100,000.00	-	10204	108,682.57

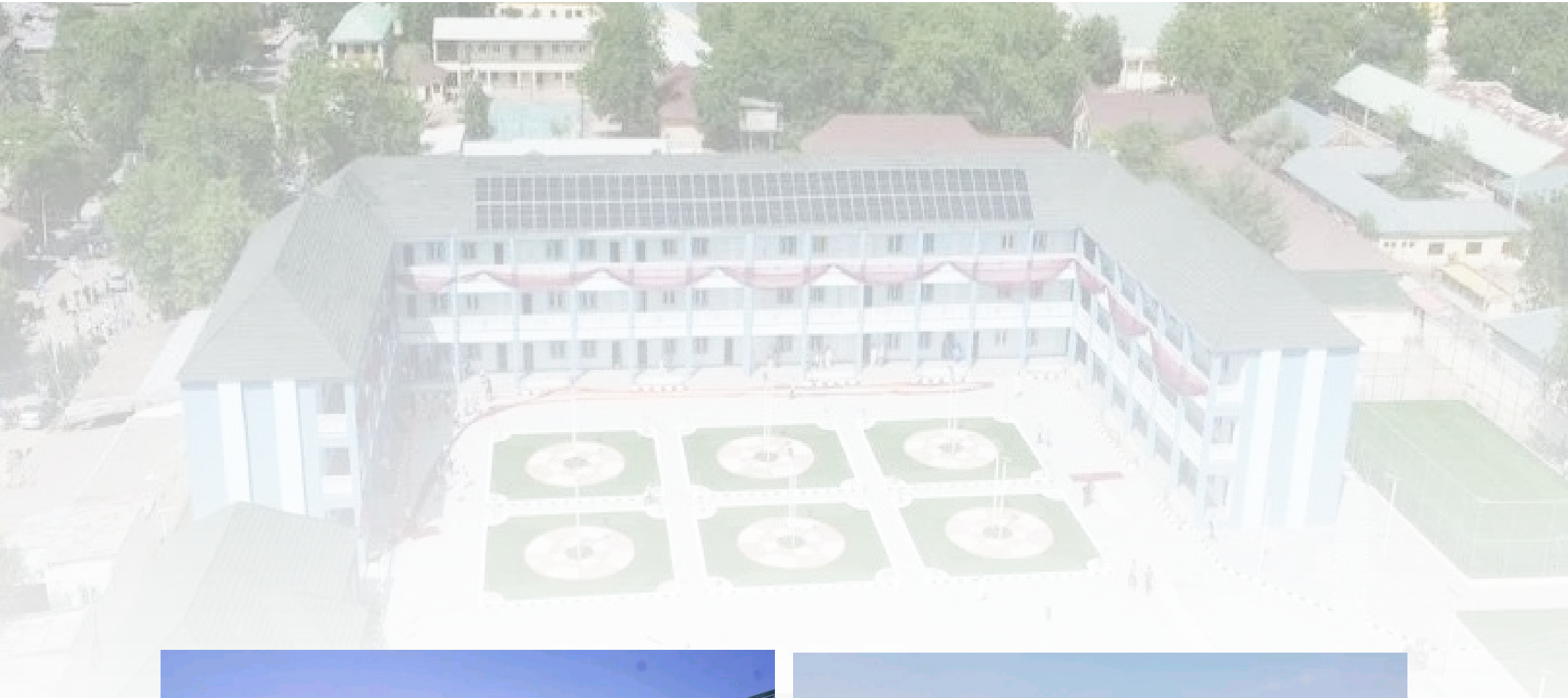
FINANCIAL CHARGES - GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		273,069.77	66,000.00	66,000.00	-	414	137,425.88
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		982,137.91	800,000.00	800,000.00	-	123	22,924.76
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		173,764.59	500,000.00	500,000.00	-	35	159,152.90
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		489,944.40	20,000.00	20,000.00	-	2450	35,751.08
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		33,147.56	50,000.00	50,000.00	-	66	13,446.26
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		177,866.35	300,000.00	300,000.00	-	59	243,435.51
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		473,955.20	605,000.00	105,000.00	500,000.00	78	174,486.63
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		23,181,834.63	1,500,000.00	1,500,000.00	-	1545	940,794.39
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		1,045,894.19	2,005,000.00	5,000.00	2,000,000.00	52	10,756.50
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		109,084.87	1,500,000.00	1,500,000.00	-	7	73,948.16
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		125,997.61	600,000.00	600,000.00	-	21	100,160.03
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		101,509.14	300,000.00	300,000.00	-	34	25,457.66
053500100100	MINISTRY OF ENVIRONMENT		46,799.75	45,000.00	45,000.00	-	104	19,760.74
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		1,241,762.64	100,000.00	100,000.00	-	1242	628,627.97
053505600100	BORNO STATE AFORESTATION PROJECT		2,137.25	20,000.00	20,000.00	-	11	3,122.92
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		761,848.25	32,000.00	32,000.00	-	2381	3,373.01
053905100100	BORNO STATE SPORTS COUNCIL		1,238.30	5,000.00	5,000.00	-	25	3,475.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		1,441.49	2,000.00	2,000.00	-	72	968.28
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		2,555.33	315,000.00	315,000.00	-	1	5,439.52
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		50,842.58	200,000.00	200,000.00	-	25	40,028.45
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		1,543.00	10,000.00	10,000.00	-	15	
056400300100	BORNO STATE COUNCIL OF ULAMAS			25,000.00	25,000.00	-	0	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		573.88	5,000.00	5,000.00	-	11	199.75
016102100300	KADUNA LIAISON OFFICE			1,000.00	1,000.00	-	0	
016102100400	KANO LIAISON OFFICE			1,000.00	1,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)					-	#DIV/0!	
022205100100	BORNO STATE MINING COMPANY LIMITED		26,752.04	50,000.00	50,000.00	-	54	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		1,009,683.36	500,000.00	500,000.00	-	202	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			250,000.00	250,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			500,000.00	500,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		1,009,512.46	500,000.00	500,000.00	-	202	
TOTAL			726,870,943.34	89,399,000.00	86,296,000.00	3,103,000.00	813	169,091,875.12

MISCELLANEOUS EXPENSES GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE		4,884,015,872.96	5,935,000,000.00	4,935,000,000.00	1,000,000,000.00	82	6,020,901,934.37
011100100200	DEPUTY GOVERNOR'S OFFICE		1,669,725,529.72	3,510,067,000.00	3,510,067,000.00	-	48	1,818,441,974.65
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		1,770,511,590.60	1,602,000,000.00	1,602,000,000.00	-	111	1,966,340,200.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		39,543,700.00	44,899,000.00	44,899,000.00	-	88	11,571,270.03
011200300100	BORNO STATE HOUSE ASSEMBLY		1,744,345,532.60	2,720,000,000.00	2,720,000,000.00	-	64	2,745,695,047.85
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		4,180,000.00	63,500,000.00	63,500,000.00	-	7	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		208,836,737.36	221,500,000.00	221,500,000.00	-	94	25,975,014.80
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		4,063,500.00	10,000,000.00	10,000,000.00	-	41	3,918,600.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		219,935,500.00	204,245,000.00	204,245,000.00	-	108	28,910,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		31,248,000.00	15,437,000.00	15,437,000.00	-	202	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		11,528,180.00	26,445,000.00	26,445,000.00	-	44	15,101,830.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		76,193,200.00	71,500,000.00	71,500,000.00	-	107	30,006,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		10,150,000.00	19,950,000.00	1,950,000.00	18,000,000.00	51	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		400,000.00	25,780,000.00	25,780,000.00	-	2	3,373,500.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		111,005,867.00	106,270,000.00	106,270,000.00	-	104	217,869,159.25
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		67,930,160.00	54,000,000.00	49,000,000.00	5,000,000.00	126	9,984,500.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		14,955,000.00	3,182,000.00	3,232,000.00	(50,000.00)	470	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		3,580,727,896.21	2,765,566,000.00	2,765,566,000.00	-	129	1,424,953,032.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		3,885,301,511.70	4,121,326,000.00	121,326,000.00	4,000,000,000.00	94	4,047,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		3,178,455,672.24	3,172,000,000.00	172,000,000.00	3,000,000,000.00	100	57,327,650.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		43,307,075.00	262,000,000.00	262,000,000.00	-	17	39,506,947.43
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		3,235,000.00	32,000,000.00	32,000,000.00	-	10	515,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			1,500,000.00	1,500,000.00	-	0	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		162,454,023.00	465,000,000.00	465,000,000.00	-	35	94,712,400.00
016101100100	LAGOS LIAISON OFFICE			200,000.00	200,000.00	-	0	
016102100200	ABUJA LIAISON OFFICE		100,328,560.00	91,516,000.00	91,516,000.00	-	110	58,288,842.00

MISCELLANEOUS EXPENSES GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA			300,000.00	300,000.00	-	0	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		82,470,072.00	2,286,500,000.00	2,286,500,000.00	-	4	48,470,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		288,530,000.00	580,000,000.00	150,000,000.00	430,000,000.00	50	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		299,320,000.00	1,360,023,000.00	1,860,023,000.00	(500,000,000.00)	22	584,620,500.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			10,500,000.00	10,500,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		67,604,600.00	224,500,000.00	224,500,000.00	-	30	201,423,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		140,000.00	200,000.00	200,000.00	-	70	235,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		360,000.00	376,000.00	376,000.00	-	96	130,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		3,082,400,501.18	2,565,771,000.00	2,115,771,000.00	450,000,000.00	120	4,859,161,617.69
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		41,785,500.00	21,000,000.00	21,000,000.00	-	199	24,425,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		35,899,050.00	65,152,000.00	16,000,000.00	49,152,000.00	55	7,638,323.12
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		4,205,748,372.08	4,315,000,000.00	315,000,000.00	4,000,000,000.00	97	326,046,362.43
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		4,166,022,561.40	4,035,000,000.00	34,500,000.00	4,000,500,000.00	103	11,935,000.00
022201800100	BORNO INVESTMENT COMPANY LTD		3,727,972,789.47	4,008,727,000.00	8,727,000.00	4,000,000,000.00	93	
022205200100	BORNO STATE HOTELS			2,975,000.00	2,975,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		4,100,000.00	12,800,000.00	12,800,000.00	-	32	5,600,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET		2,148,028.44	9,500,000.00	9,500,000.00	-	23	558,562.38
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			1,500,000.00	1,500,000.00	-	0	
022205900100	BORNO STATE WIRE AND NAIL COMPANY		350,000.00	600,000.00	600,000.00	-	58	399,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		130,000.00	300,000.00	300,000.00	-	43	253,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY		5,895,710,272.99	4,902,890,000.00	235,000,000.00	4,667,890,000.00	120	12,446,337.88
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		3,500,750.00	21,000,000.00	21,000,000.00	-	17	11,173,409.77
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		14,753,000.00	73,400,000.00	73,400,000.00	-	20	12,341,900.00
023400100100	MINISTRY OF WORKS AND HOUSING		28,520,000.00	238,500,000.00	238,500,000.00	-	12	228,747,310.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		20,800,000.00	17,500,000.00	17,500,000.00	-	119	8,840,000.00
023400700100	BORNO STATE HOUSING CORPORATION		4,194,000.00	39,600,000.00	39,600,000.00	-	11	36,872,785.00
023800100100	MINISTRY OF BUDGET AND PLANNING		225,761,733.26	1,770,000,000.00	1,770,000,000.00	-	13	351,943,530.00
023800200100	BORNO STATE BUREAU OF STATISTICS		1,653,000.00	2,800,000.00	2,800,000.00	-	59	5,945,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					-	#DIV/0!	

MISCELLANEOUS EXPENSES GENERAL		Ref.	Actual 2025	Final Budget 2025	Original Budget	Supplementary	Variance	Actual 2024
		Note	₦	₦	2025 ₦	Budget 2025 ₦	%	₦
025200100100	MINISTRY OF WATER RESOURCES		41,864,500.00	106,260,000.00	106,260,000.00	-	39	5,795,400.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		100,202,379.38	191,000,000.00	191,000,000.00	-	52	6,109,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			132,000,000.00	132,000,000.00	-	0	4,960,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		163,000.00	349,000.00	349,000.00	-	47	275,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE		238,202,125.65	214,570,000.00	214,570,000.00	-	1380	564,520,970.38
031805300100	BORNO STATE SHARIA COURT OF APPEAL		18,706,000.00	33,770,000.00	33,770,000.00	-	55	43,430,635.94
031805400100	BORNO STATE AREA COURT			15,250,000.00	15,250,000.00	-	0	
032600100100	MINISTRY OF JUSTICE		2,990,625,576.48	3,257,740,000.00	257,740,000.00	3,000,000,000.00	8	166,628,350.43
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY			500,000.00	500,000.00	-	0	286,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		500,000.00	1,000,000.00	1,000,000.00	-	50	79,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		74,450,650.00	615,891,000.00	615,891,000.00	-	12	46,600,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		142,350,000.00	142,000,000.00	142,000,000.00	-	100	133,377,960.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		4,595,000.00	226,561,000.00	126,000,000.00	100,561,000.00	2	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		1,660,000.00	4,900,000.00	4,900,000.00	-	34	1,035,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		200,000.00	200,000.00	200,000.00	-	100	100,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		6,451,700.00	21,000,000.00	21,000,000.00	-	31	7,138,151.25
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		535,585,565.00	276,500,000.00	276,500,000.00	-	194	104,322,550.70
051705700100	BORNO STATE SCHOLARSHIPS BOARD		70,245,500.00	87,395,000.00	87,395,000.00	-	80	50,642,500.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		41,198,000.00	150,100,000.00	150,100,000.00	-	27	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		757,850.00	1,080,000.00	1,080,000.00	-	70	871,700.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		146,207,504.17	280,680,000.00	280,680,000.00	-	52	121,810,037.61
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		7,204,500.00	102,090,000.00	102,090,000.00	-	7	7,531,628.13
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		99,589,361.25	110,500,000.00	110,500,000.00	-	90	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		28,497,600.00	20,502,000.00	20,502,000.00	-	139	27,067,698.30
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		149,637,735.00	6,400,000.00	6,400,000.00	-	2338	1,789,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		3,097,000.00	3,000,000.00	3,000,000.00	-	103	1,649,730.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		644,918,792.00	620,000,000.00	620,000,000.00	-	104	476,093,773.05

MISCELLANEOUS EXPENSES GENERAL		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		104,554,887.08	18,879,000.00	18,879,000.00	-	554	881,600.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)			23,500,000.00	23,500,000.00	-	0	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		108,409,867.00	575,000,000.00	200,000,000.00	375,000,000.00	19	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		224,427,745.90	461,000,000.00	461,000,000.00	-	49	137,739,621.20
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES		34,119,471.00	378,450,000.00	378,450,000.00	-	9	21,522,500.06
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		6,520,000.00	16,500,000.00	16,500,000.00	-	40	6,295,345.00
053500100100	MINISTRY OF ENVIRONMENT		25,685,500.00	42,500,000.00	42,500,000.00	-	60	61,000,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		14,344,661.25	115,000,000.00	157,000,000.00	(42,000,000.00)	12	1,616,161.25
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		36,000,000.00	1,699,758,000.00	1,699,758,000.00	-	2	524,617,416.25
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		46,000.00	21,000.00	21,000.00	-	219	14,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		18,800,000.00	733,813,000.00	1,733,813,000.00	(1,000,000,000.00)	3	5,762,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		3,281,123,970.69	3,800,645,000.00	3,800,645,000.00	-	86	2,970,659,494.25
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		1,100,000.00	1,090,000.00	1,090,000.00	-	101	
056400300100	BORNO STATE COUNCIL OF ULAMAS			25,000.00	25,000.00	-	0	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		60,000.00	190,000.00	190,000.00	-	32	100,000.00
016102100300	KADUNA LIAISON OFFICE			200,000.00	200,000.00	-	0	
016102100400	KANO LIAISON OFFICE			200,000.00	200,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			22,000,000.00	22,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		2,490,000.00	30,000,000.00	30,000,000.00	-	8	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		101,118,250.00	175,000,000.00	175,000,000.00	-	58	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT			55,000,000.00	55,000,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			104,000,000.00	104,000,000.00	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME		40,303,048.21	106,500,000.00	106,500,000.00	-	38	
023800500100	SEVICE WIDE VOTE			289,895,000.00	10,000,000,000.00	(9,710,105,000.00)	0	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		230,000.00	12,000,000.00	12,000,000.00	-	2	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		1,671,920.00			-	#DIV/0!	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		15,115,000.00			-	#DIV/0!	
TOTAL			53,385,282,999.27	67,393,701,000.00	49,549,753,000.00	17,843,948,000.00	79	26,818,967,764.45



SUPPLEMENTARY NOTES 1F - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

NOTE	DETAILS	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
15	CAPITAL EXPENDITURE							
	SECTOR CODE ACCORDING TO SECTORS (A)							
	01 ADMINISTRATIVE SECTOR		88,298,818,377.81	102,540,644,000.00	46,008,621,000.00	56,532,023,000.00	86	21,087,137,983
	02 ECONOMIC SECTOR		155,951,690,732.45	145,506,463,000.00	150,660,995,000.00	(5,154,532,000.00)	107	103,013,851,879
	03 LAW AND JUSTICE		1,939,193,721.25	1,867,200,000.00	1,867,200,000.00	-	104	89,722,012
	05 SOCIAL SECTOR		76,999,701,895.12	162,514,241,000.00	175,142,430,000.00	(12,628,189,000.00)	47	57,600,603,104
	TOTAL CAPITAL EXPENDITURE		323,189,404,727	412,428,548,000	373,679,246,000	38,749,302,000	78	181,791,314,977
	ACCORDING TO NATURE OF EXPENDITURE (B)	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	230101 PURCHASE OF ASSETS		87,715,166,222	129,903,672,000	74,063,649,000	55,840,023,000.00	68	25,831,963,360
	230201 CONSTRUCTION/PROVISION		133,415,699,300	151,845,747,000	157,052,034,000	(5,206,287,000.00)	88	81,016,260,895
	230301 REHABILITATION/REPAIRS		18,116,567,995	46,730,242,000	45,658,242,000	1,072,000,000.00	39	9,389,060,347
	230401 PRESERVATION OF THE ENVIRONMENT - GENERAL		4,574,324,228.93	11,020,605,000.00	18,020,605,000.00	(7,000,000,000.00)	42	900,529,773
	230501 ACQUISITION OF NON TANGIBLE ASSETS		79,367,646,981.12	72,928,282,000.00	78,884,716,000.00	(5,956,434,000.00)	109	64,653,500,602
	TOTAL CAPITAL EXPENDITURE		323,189,404,727	412,428,548,000	373,679,246,000	38,749,302,000	78	181,791,314,977
A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS							
	01 ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
	011100100100 GOVERNMENT HOUSE		2,592,420,920.26	5,400,000,000.00	5,400,000,000.00	-	48	2,142,228,710.52
	011100100200 DEPUTY GOVERNOR'S OFFICE			111,000,000.00	111,000,000.00	-	0	110,870,000
	011100800100 BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		6,988,530,000.00	5,500,000,000.00	7,500,000,000.00	(2,000,000,000.00)	127	2,188,406,999
	011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		33,600,000.00	91,000,000.00	91,000,000.00	-	37	13,579,642

01 ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
016100100100 SECRETARY TO THE STATE GOVERNMENT (SSG)		2,651,080,410.33	5,838,350,000.00	5,838,350,000.00	-	45	3,076,366,746.08
011101800100 SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)					-	#DIV/0!	107,982,686
016103500100 BORNO STATE PENSIONS DEPARTMENT			20,000,000.00	20,000,000.00	-	0	2,400,000
014903500200 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD					-	#DIV/0!	
016103700100 BORNO STATE PILGRIMS WELFARE BOARD		1,910,423,000.00	1,885,000,000.00	250,000,000.00	1,635,000,000.00	101	
016110100100 BORNO STATE SECURITY TRUST FUND (STF)		62,942,086,983.00	62,234,023,000.00	1,900,000,000.00	60,334,023,000.00	101	
016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		319,033,590.35	819,000,000.00	819,000,000.00	-	39	273,522,965
011200100100 STATE ASSEMBLY MANAGEMENT/ADMINISTRATION					-	#DIV/0!	
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		4,235,000.00	94,235,000.00	94,235,000.00	-	4	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		554,799,118.31	3,040,000,000.00	4,040,000,000.00	(1,000,000,000.00)	18	4,403,620,478
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)		25,500,000.00	3,400,000,000.00	4,400,000,000.00	(1,000,000,000.00)	1	9,834,500
012305700100 COUNCIL FOR ARTS AND CULTURE			322,100,000.00	322,100,000.00	-	0	6,450,000
012500100100 HEAD OF SERVICE			110,000,000.00	110,000,000.00	-	0	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA					-	#DIV/0!	19,125,870
014000100100 OFFICE OF THE STATE AUDITOR GENERAL		11,750,000.00	87,000,000.00	87,000,000.00	-	14	9,975,000
014000200100 OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		123,220,744.00	111,250,000.00	111,250,000.00	-	111	
014700100100 CIVIL SERVICE COMMISSION		3,346,200.00	10,000,000.00	10,000,000.00	-	33	
014700200100 LOCAL GOVERNMENT SERVICE COMMISSION					-	#DIV/0!	5,000,000
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION		4,200,000.00	240,000,000.00	240,000,000.00	-	2	21,435,000
016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)			2,000,000.00	2,000,000.00	-	0	
014000300100 BORNO STATE AUDIT SERVICE COMMISSION			16,400,000.00	3,400,000.00	13,000,000.00	0	
016101000100 BORNO STATE GUIDANCE AND COUNSELLING BOARD		1,000,000.00	70,000,000.00	70,000,000.00	-	1	21,255,000

01 ADMINISTRATIVE SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		153,233,160.00	464,000,000.00	464,000,000.00	-	33	
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		100,339,000.00	391,500,000.00	391,500,000.00	-	26	30,298,581
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		3,496,970,132.09	3,585,500,000.00	3,585,500,000.00	-	98	5,390,732,083
016100700100 BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		184,669,850.00	393,000,000.00	393,000,000.00	-	47	43,352,700
Less: COVID 19 EXPENDITURE (NOTE 15A)					-	#DIV/0!	
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		6,113,172,969.47	4,971,286,000.00	4,971,286,000.00	-	123	3,210,701,021.98
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			563,000,000.00	563,000,000.00	-	0	
011200300100 BORNO STATE HOUSE ASSEMBLY			2,630,000,000.00	4,130,000,000.00	(1,500,000,000.00)	0	
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		28,787,300.00	45,000,000.00	45,000,000.00	-	64	
014900200100 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		56,420,000.00	96,000,000.00	46,000,000.00	50,000,000.00	59	
TOTAL		88,298,818,377.81	102,540,644,000.00	46,008,621,000.00	56,532,023,000.00	86	21,087,137,983
2 ECONOMIC SECTOR	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		24,203,129,705.00	16,500,000,000.00	17,500,000,000.00	(1,000,000,000.00)	147	29,339,939,483.25
021502100100 MOHAMET LAWAN COLLEGE OF AGRICULTURE					-	#DIV/0!	1,070,000
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		8,205,000.00	123,000,000.00	123,000,000.00	-	7	21,388,643
021511100100 BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY			213,000,000.00	1,213,000,000.00	(1,000,000,000.00)	0	420,000
026500100100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		1,062,407,207.50	3,200,000,000.00	4,200,000,000.00	(1,000,000,000.00)	33	171,016,090

	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
ECONOMIC SECTOR							
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)			2,703,000,000.00	3,703,000,000.00	(1,000,000,000.00)	0	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY					-	#DIV/0!	
022000200100 BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		2,817,000.00	20,000,000.00	20,000,000.00	-	14	
022000100100 MINISTRY OF FINANCE-HQTRS		5,500,295,000.00	6,170,000,000.00	7,170,000,000.00	(1,000,000,000.00)	89	4,472,964,145.00
023800100100 BUDGET AND PLANNING		596,884,000.00	2,075,000,000.00	2,075,000,000.00	-	29	96,768,497
022000700100 OFFICE OF THE ACCOUNTANT GENERAL			56,400,000.00	56,400,000.00	-	0	
022000800100 BORNO STATE INTERNAL REVEUNE SERVICE		77,367,600.00	250,000,000.00	250,000,000.00	-	31	31,120,196
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM		1,348,212,441.18	11,500,000,000.00	14,500,000,000.00	(3,000,000,000.00)	12	1,558,480,888
022201800100 BORNO INVESTMENT COMPANY LTD			133,000,000.00	133,000,000.00	-	0	
022205200100 BORNO STATE HOTELS			180,000,000.00	180,000,000.00	-	0	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)			20,000,000.00	20,000,000.00	-	0	
022205900100 BORNO WIRE AND NAIL COMPANY			2,000,000.00	2,000,000.00	-	0	
022206000100 NEITAL NIGERIA LIMITED			10,000,000.00	10,000,000.00	-	0	1,530,000
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					-	#DIV/0!	
022900100100 MINISTRY OF TRANSPORT AND ENERGY		14,926,590,689.71	8,726,468,000.00	8,606,000,000.00	120,468,000.00	171	11,602,522,550
022905300100 BORNO EXPRESS TRANSPORT CORPORATION		91,320,000.00	890,000,000.00	890,000,000.00	-	10	37,762,700
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)			320,529,000.00	320,529,000.00	-	0	137,813,079
022905700100 RURAL ELECTRIFICATION BOARD		2,687,920,450.00	3,858,231,000.00	3,633,231,000.00	225,000,000.00	70	
023400100100 MINISTRY OF WORKS AND HOUSING		53,744,365,766.23	40,602,000,000.00	40,602,000,000.00	-	132	32,779,941,954.54
023400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)		18,266,372,912.50	16,645,435,000.00	12,145,435,000.00	4,500,000,000.00	110	7,789,358,788
023800400100 STATE BUREAU OF STATISTICS					-	#DIV/0!	
025200100100 MINISTRY OF WATER RESOURCES		1,355,671,511.85	4,800,000,000.00	5,800,000,000.00	(1,000,000,000.00)	28	1,679,045,405
025210300100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY		403,315,186.03	3,930,000,000.00	3,930,000,000.00	-	10	479,487,044.65
025300100100 MINISTRY OF HOUSING AND ENERGY					-		
025301000100 BORNO STATE HOUSING CORPORATION					-	#DIV/0!	

	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
ECONOMIC SECTOR							
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		21,579,397,881.26	20,342,800,000.00	21,342,800,000.00	(1,000,000,000.00)	106	12,813,222,415.71
026000100100 MINISTRY OF LANDS & SURVEY					-	#DIV/0!	
022205400200 KANO MOTOR PARK AND MARKET			14,100,000.00	14,100,000.00	-	0	
022205600100 MAIDUGERI INTERNATIONAL HOTEL			5,000,000.00	5,000,000.00	-	0	
022206100100 BORNO SUPPLY COMPANY			4,000,000.00	4,000,000.00	-	0	
022205400100 MONDAY MARKET COMPANY LIMITED			6,000,000.00	6,000,000.00	-	0	
22201000100 BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)		10,054,858,381.19	759,000,000.00	759,000,000.00	-	1325	
22205100100 BORNO STATE MINING COMPANY LIMITED		25,100,000.00	1,000,000,000.00	1,000,000,000.00	-	3	
23400700100 BORNO STATE HOUSING CORPORATION			300,000,000.00	300,000,000.00	-	0	
23800200100 BORNO STATE BUREAU OF STATISTICS		17,460,000.00	147,500,000.00	147,500,000.00	-	12	
TOTAL		155,951,690,732.45	145,506,463,000.00	150,660,995,000.00	(5,154,532,000.00)	107	103,013,851,879
3 LAW & JUSTICE SECTOR							
	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
032600100100 MINISTRY OF JUSTICE		1,939,193,721.25	1,837,000,000.00	1,837,000,000.00	-	106	89,722,012
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES					-		
031805100100 HIGH COURT OF JUSTICE			20,000,000.00	20,000,000.00	-	0	
031805300100 SHARIA COURT OF APPEAL			3,400,000.00	3,400,000.00	-	0	
032605400100 AREA COURT					-		
032600200100 BORNO STATE PREROGATIVE OF MERCY			3,400,000.00	3,400,000.00	-	0	
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL			3,400,000.00	3,400,000.00	-	0	
TOTAL		1,939,193,721.25	1,867,200,000.00	1,867,200,000.00	-	104	89,722,012

4 SOCIAL SECTOR	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		6,366,564,924.98	6,770,000,000.00	6,770,000,000.00	-	94	4,793,295,498.25
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					-	#DIV/0!	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		5,595,739,355.72	8,134,900,000.00	8,134,900,000.00	-	69	5,230,374,913.86
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		10,203,248,433.61	15,850,000,000.00	15,850,000,000.00	-	64	9,417,955,808.12
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		9,628,810,301.85	11,000,000,000.00	11,000,000,000.00	-	88	
051700800100 BORNO STATE LIBRARY BOARD		25,000,000.00	20,000,000.00	20,000,000.00	-	125	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY			50,000,000.00	50,000,000.00	-	0	
051701100100 BORNO STATE NOMADIC EDUCATION BOARD			3,400,000.00	3,400,000.00	-	0	
051706700100 RAMAT POLYTECHNIC MAIDUGURI		2,522,668,011.54	1,720,000,000.00	1,720,000,000.00	-	147	1,173,818,140
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	#DIV/0!	
051701900200 COLLEGE OF EDUCATION WAKA - BIU					-	#DIV/0!	
051705500100 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		140,573,631.58	1,282,600,000.00	1,282,600,000.00	-	11	20,453,276
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		1,896,266,611.37	3,450,000,000.00	3,450,000,000.00	-	55	1,449,210,919
BORNO STATE SECONDARY SCHOOLS EDUCATION							
051705400100 BOARD		150,769,020.00	500,000,000.00	500,000,000.00	-	30	
051705700100 BORNO STATE SCHOLARSHIPS BOARD		5,636,467,589.63	9,382,165,000.00	9,382,165,000.00	-	60	8,354,591,507
051706500100 EDUCATION TRUST FUND		1,777,886,411.08	2,536,000,000.00	2,536,000,000.00	-	70	2,219,279,228
051800100100 MINISTRY OF HIGHER EDUCATION					-	#DIV/0!	
052100100100 MINISTRY OF HEALTH		15,162,937,893.26	23,127,625,000.00	23,127,625,000.00	-	66	8,857,432,403.70
052100200100 CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		1,281,232,530.40	1,396,247,000.00	1,296,248,000.00	99,999,000.00	92	819,833,967
052100300100 STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		2,173,514,100.20	8,746,997,000.00	8,746,997,000.00	-	25	3,058,555,483
052110200100 HOSPITALS MANAGEMENT BOARD		1,692,076,645.58	10,564,293,000.00	10,564,293,000.00	-	16	
052110400100 COLLEGE OF NURSING AND MIDWIFERY		92,676,400.00	590,000,000.00	590,000,000.00	-	16	90,373,600

SOCIAL SECTOR	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
052110600100 COLLEGE OF HEALTH TECHNOLOGY		65,574,000.00	125,500,000.00	125,500,000.00	-	52	26,945,500
053500100100 MINISTRY OF ENVIRONMENT		2,460,258,867.00	11,070,391,000.00	18,070,391,000.00	(7,000,000,000.00)	22	2,507,147,773
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY			217,340,000.00	217,340,000.00	-	0	
053905100100 BORNO STATE SPORTS COUNCIL			10,000,000.00	10,000,000.00	-	0	
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			3,894,992,000.00	6,729,015,000.00	(2,834,023,000.00)	0	
056400100100 MINISTRY OF RELIGIOUS AFFAIRS		5,015,825,877.71	6,225,835,000.00	4,120,000,000.00	2,105,835,000.00	81	2,856,155,091.77
055200200100 ISLAMIC PREACHING BOARD					-	#DIV/0!	
056400300100 BORNO STATE COUNCIL OF ULAMAS			3,400,000.00	3,400,000.00	-	0	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER			3,400,000.00	3,400,000.00	-	0	
021500100100 MINISTRY OF INTERGOVERNMENTAL AFFAIRS					-	#DIV/0!	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		748,699,440.36	1,237,650,000.00	1,237,650,000.00	-	60	563,608,757
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		28,920,000.00	2,973,781,000.00	2,973,781,000.00	-	1	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		481,952,567.00	1,613,000,000.00	1,613,000,000.00	-	30	
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		16,420,000.00	1,102,000,000.00	1,102,000,000.00	-	1	
052100800100 BORNO STATE TEACHING HOSPITAL		3,140,972,604.07	22,554,571,000.00	22,554,571,000.00	-	14	6,161,571,237.75
053505600100 BORNO STATE AFORESTATION PROJECT			20,000,000.00	20,000,000.00	-	0	
053505900100 BORNO STATE WATER-SHED MANAGEMENT AGENCY			20,000,000.00	20,000,000.00	-	0	
053905700100 BORNO STATE SOCIAL INVESTMENT AGENCY Less: COVID 19 EXPENDITURE (NOTE 15A)			2,100,000,000.00	7,100,000,000.00	(5,000,000,000.00)	0	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD					-	#DIV/0!	
051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		25,162,866.25	1,051,000,000.00	1,051,000,000.00	-	2	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU			1,475,829,000.00	1,475,829,000.00	-	0	
052100900100 BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)			186,325,000.00	186,325,000.00	-	0	
053505500100 BORNO STATE AGENCY FOR GREAT GREEN WALL		669,483,811.93	1,500,000,000.00	1,500,000,000.00	-	45	
056400200100 BORNO STATE ISLAMIC PREACHING BOARD			5,000,000.00	5,000,000.00	-	0	
TOTAL		76,999,701,895.12	162,514,241,000.00	175,142,430,000.00	(12,628,189,000.00)	47	57,600,603,104

230101 PURCHASE OF FIXED ASSETS - GENERAL	Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary	Variance	Actual 2024
	Note				Budget 2025		
		₦	₦	₦	₦	%	₦
23010101 PURCHASE / ACQUISITION OF LAND		2,614,842,584.05	3,730,000,000.00	3,930,000,000.00	(200,000,000.00)	70	5,065,490,904
23010102 PURCHASE OF OFFICE BUILDINGS		43,800,000.00	15,500,000.00	15,500,000.00	-	283	
23010103 PURCHASE OF RESIDENTIAL BUILDINGS			58,000,000.00	58,000,000.00	-	0	
23010104 PURCHASE MOTOR CYCLES			217,500,000.00	217,500,000.00	-	0	182,000,000
23010105 PURCHASE OF MOTOR VEHICLES		8,874,153,638.00	10,328,281,000.00	10,425,281,000.00	(97,000,000.00)	86	7,922,940,206
23010106 PURCHASE OF VANS			155,000,000.00	155,000,000.00	-	0	34,273,750
23010107 PURCHASE OF TRUCKS		1,865,880,000.00	2,460,000,000.00	2,460,000,000.00	-	76	43,633,935
23010108 PURCHASE OF BUSES		1,804,690,555.41	2,344,500,000.00	2,044,500,000.00	300,000,000.00	77	6,079,364,568
23010112 PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,012,933,590.09	6,200,248,000.00	8,330,748,000.00	(2,130,500,000.00)	32	2,355,408,968
23010113 PURCHASE OF COMPUTERS		137,903,571.30	972,838,000.00	872,838,000.00	100,000,000.00	14	188,701,394
23010114 PURCHASE OF COMPUTER PRINTERS		60,047,250.00	259,268,000.00	219,268,000.00	40,000,000.00	23	11,513,500
23010115 PURCHASE OF PHOTOCOPYING MACHINES		10,629,650.00	265,788,000.00	235,288,000.00	30,500,000.00	4	910,079,447
23010116 PURCHASE OF TYPWRITERS			5,000,000.00	5,000,000.00	-	0	240,000
23010117 PURCHASE OF SHREDDING MACHINES			11,455,000.00	11,455,000.00	-	0	
23010118 PURCHASE OF SCANNERS		8,824,400.00	70,124,000.00	62,124,000.00	8,000,000.00	13	2,085,000
23010119 PURCHASE OF POWER GENERATING SET		585,385,753.60	4,170,959,000.00	3,370,959,000.00	800,000,000.00	14	109,163,000
23010120 PURCHASE OFCANTEEN / KITCHEN EQUIPMENT			56,250,000.00	56,250,000.00	-	0	
23010121 PURCHASE OF RESIDENTIAL FURNITURE			100,000,000.00	100,000,000.00	-	0	
23010122 PURCHASE OF HEALTH / MEDICAL EQUIPMENT		472,126,425.00	10,078,821,000.00	13,359,321,000.00	(3,280,500,000.00)	5	182,477,775
23010123 PURCHASE OF FIRE FIGHTING EQUIPMENT		1,600,000.00	407,000,000.00	407,000,000.00	-	0	17,836,589
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		171,391,061.25	2,769,787,000.00	1,089,787,000.00	1,680,000,000.00	6	305,192,351
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT		66,941,600.00	1,179,869,000.00	379,869,000.00	800,000,000.00	6	141,655,909
23010126 PURCHASE OF SPORTING / GAMING EQUIPMENT		88,259,700.00	73,370,000.00	73,370,000.00	-	120	812,000
23010127 PURCHASE OF AGRICULTURAL EQUIPMENT		3,570,000.00	544,000,000.00	1,544,000,000.00	(1,000,000,000.00)	1	1,200,000
23010128 PURCHASE OF SECURITY EQUIPMENT		60,562,388,983.00	62,256,901,000.00	1,922,878,000.00	60,334,023,000.00	97	1,023,000
23010129 PURCHASE OF INDUSTRIAL EQUIPMENT		300,846,100.00	4,894,800,000.00	5,894,800,000.00	(1,000,000,000.00)	6	157,265,200

PURCHASE OF FIXED ASSETS - GENERAL		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
23010130	PURCHASE OF RECREATIONAL FACILITIES			67,117,000.00	67,117,000.00	-	0	4,500,000
23010133	PURCHASES OF SURVEYING EQUIPMENT		2,702,000.00	116,050,000.00	141,050,000.00	(25,000,000.00)	2	1,060,000
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES		6,840,668,593.78	5,692,000,000.00	4,992,000,000.00	700,000,000.00	120	1,968,224,057
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		1,003,638,791.75	1,520,416,000.00	1,520,416,000.00	-	66	70,261,809
23010141	PURCHASE OF CHEMICALS & OTHERS		137,500,000.00	6,053,500,000.00	7,273,000,000.00	(1,219,500,000.00)	2	75,560,000
23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES		40,958,000.00	539,330,000.00	539,330,000.00	-	8	
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL			190,000,000.00	190,000,000.00	-	0	
	LESS: COVID 19 EXPENDITURE (NOTE 15A)					-	#DIV/0!	
23010146	PURCHASE OF LIVESTOCK EQUIPMENT			900,000,000.00	900,000,000.00	-	0	
23010147	PURCHASE OF LIVESTOCK-INPUTS		3,483,975.00	1,200,000,000.00	1,200,000,000.00	-	0	
TOTAL			87,715,166,222.23	129,903,672,000.00	74,063,649,000.00	55,840,023,000.00	68	25,831,963,360
ACCORDING TO NATURE OF EXPENDITURE (B)		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
230201 CONSTRUCTION / PROVISION OF FIXED ASSETS - GE			₦	₦	₦	₦	%	₦
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		5,796,499,839.46	11,689,228,000.00	11,939,228,000.00	(250,000,000.00)	50	5,619,155,043
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		4,983,653,106.44	5,134,484,000.00	5,134,484,000.00	-	97	908,676,889
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		4,252,984,620.75	3,940,949,000.00	3,570,481,000.00	370,468,000.00	108	2,736,828,341
23020104	CONSTRUCTION / PROVISION OF HOUSING		10,480,155,316.85	9,378,000,000.00	9,378,000,000.00	-	112	2,519,315,628
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		1,157,005,462.39	4,280,893,000.00	4,318,625,000.00	(37,732,000.00)	27	1,613,298,033
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		12,202,842,186.32	26,364,175,000.00	26,364,175,000.00			14,661,591,407
						-	46	
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		12,989,944,137.58	13,300,565,000.00	13,300,565,000.00	-	98	9,082,189,011
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		9,435,182.98	493,970,000.00	493,970,000.00	-	2	50,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		21,391,000.00	415,187,000.00	415,187,000.00			2,000,000
						-	5	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		533,351,967.32	566,675,000.00	566,675,000.00			101,335,006
						-	94	
23020114	CONSTRUCTION / PROVISION OF ROADS		32,215,452,458.52	25,589,247,000.00	24,089,247,000.00	1,500,000,000.00	126	30,819,543,039

ACCORDING TO NATURE OF EXPENDITURE (B)							
CONSTRUCTION / PROVISION OF FIXED ASSETS - GE							
	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
23020115 CONSTRUCTION / PROVISION OF RAIL-WAYS					-	#DIV/0!	
23020116 CONSTRUCTION / PROVISION OF WATER-WAYS			105,650,000.00	105,650,000.00	-	0	
23020117 CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES					-	#DIV/0!	
23020118 CONSTRUCTION / PROVISION OF INFRASTRUCTURE		44,134,948,858.48	42,447,182,000.00	47,446,205,000.00	(4,999,023,000.00)	104	10,339,673,760
23020119 CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		5,070,000.00	42,190,000.00	42,190,000.00	-	12	
23020122 CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS			100,000,000.00	100,000,000.00	-	0	
23020123 CONSTRUCTION OF TRAFFIC /STREET LIGHTS		1,766,664,390.55	1,500,000,000.00	1,300,000,000.00	200,000,000.00	118	1,575,358,795
23020124 CONSTRUCTION OF MARKETS/PARKS		53,350,000.00	1,308,000,000.00	1,308,000,000.00	-	4	770,155,006
23020125 CONSTRUCTION OF POWER GENERATING PLANTS			-	-	-	#DIV/0!	
23020126 CONSTRUCTION/PROVISION OF CEMETERIES		62,360,000.00	225,000,000.00	225,000,000.00	-	28	76,725,000
23020127 CONSTRUCTION OF ICT INFRASTRUCTURES		2,614,945,765.99	3,464,352,000.00	3,454,352,000.00	10,000,000.00	75	96,915,937
23020128 AMENITIES AND PLACE OF WORSHIP		135,645,005.90	1,500,000,000.00	3,500,000,000.00	(2,000,000,000.00)	9	43,500,000
23020129 CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE LESS : COVID EXPENDITURE (NOTE 15A)							
TOTAL		133,415,699,299.53	151,845,747,000.00	157,052,034,000.00	(5,206,287,000.00)	88	81,016,260,895
230301 REHABILITATION / REPAIRS OF FIXED ASSETS - GE							
	Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
23030101 REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		134,222,708.11	2,460,000,000.00	2,440,000,000.00	20,000,000.00	5	127,886,220
23030102 REHABILITATION / REPAIRS - ELECTRICITY		1,605,706,450.00	2,008,000,000.00	2,006,000,000.00	2,000,000.00	80	
23030103 REHABILITATION / REPAIRS - HOUSING		20,860,600.00	1,000,000.00	1,000,000.00	-	2086	
23030104 REHABILITATION / REPAIRS - WATER FACILITIES		582,447,266.35	1,632,900,000.00	1,632,900,000.00	-	36	435,842,782
23030105 REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		2,013,777,823.24	15,816,893,000.00	15,816,893,000.00	-	13	140,315,062

REHABILITATION / REPAIRS OF FIXED ASSETS - GE	Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	Note						
		₦	₦	₦	₦	%	₦
23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS		1,969,921,819.11	3,475,010,000.00	3,475,010,000.00	-	57	414,399,222
23030108 N/A					-	#DIV/0!	
23030109 REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		7,021,000.00	150,000,000.00	150,000,000.00	-	5	41,590,000
23030110 REHABILITATION / REPAIRS - LIBRARIES		25,000,000.00	123,550,000.00	123,550,000.00	-	20	
23030111 REHABILITATION / REPAIRS - SPORTING FACILITIES			300,000,000.00	300,000,000.00	-	0	26,805,780
23030112 REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		781,000.00	645,000,000.00	645,000,000.00	-	0	19,420,000
23030113 REHABILITATION / REPAIRS - ROADS		8,251,059,650.30	8,956,188,000.00	4,956,188,000.00	4,000,000,000.00	92	3,211,368,819
23030115 REHABILITATION / REPAIRS - WATER-WAY			280,000,000.00	280,000,000.00	-	0	1,606,674,000
23030118 REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		12,057,200.00	222,050,000.00	222,050,000.00	-	5	
23030121 REHABILITATION / REPAIRS OF OFFICE BUILDINGS		457,428,091.25	2,247,075,000.00	2,197,075,000.00	50,000,000.00	20	839,482,482
23030122 REHABILITATION/REPAIRS OF BOUNDARIES			5,000,000.00	5,000,000.00	-	0	101,455,750
23030123 REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS		196,631,500.00	200,000,000.00	200,000,000.00	-	98	395,232,000
23030124 REHABILITATION/REPAIRS- MARKETS/PARKS			50,000,000.00	50,000,000.00	-	0	
23030125 REHABILITATION/REPAIRS- POWER GENERATING PLANTS		4,254,600.00	86,576,000.00	86,576,000.00	-	5	58,948,000
23030127 REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		12,545,285.31	164,000,000.00	164,000,000.00	-	8	66,000
23030128 REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		2,624,755,676.15	7,607,000,000.00	10,607,000,000.00	(3,000,000,000.00)	35	1,969,574,230
23030129 REPAIRS OF EQUIPMENT AND MACHINERIES		198,097,325.00	300,000,000.00	300,000,000.00	-	66	
LESS: COVID 19 EXPENDITURE (NOTE 15A)							
TOTAL		18,116,567,995	46,730,242,000	45,658,242,000	1,072,000,000	39	9,389,060,347
ACCORDING TO NATURE OF EXPENDITURE (B)							
230401 PRESERVATION OF THE ENVIRONMENT - GENERAL	Ref.	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
	Note						
		₦	₦	₦	₦	%	₦
23040101 TREE PLANTING		1,088,967,811.93	711,579,000.00	711,579,000.00	-	153	208,234,461
23040102 EROSION & FLOOD CONTROL		3,302,386,667.00	8,209,391,000.00	15,209,391,000.00	(7,000,000,000.00)	40	571,664,312
23040103 WILDLIFE CONSERVATION		55,259,750.00	484,635,000.00	484,635,000.00	-	11	2,940,000

ACCORDING TO NATURE OF EXPENDITURE (B)							
PRESERVATION OF THE ENVIRONMENT - GENERAL							
	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
23040104 INDUSTRIAL POLLUTION PREVENTION & CONTROL		54,945,000.00	150,000,000.00	150,000,000.00	-	37	33,249,000
23040105 WATER POLLUTION PREVENTION AND CONTROL		42,585,000.00			-	#DIV/0!	
23040106 CLIMATE CHANGE MANAGEMENT & CONTROL		30,180,000.00	1,315,000,000.00	1,315,000,000.00	-	2	83,410,000
23040105 WATER POLLUTION PREVENTION & CONTROL			150,000,000.00	150,000,000.00	-	0	1,032,000
TOTAL		4,574,324,228.93	11,020,605,000.00	18,020,605,000.00	(7,000,000,000.00)	42	900,529,773
ACCORDING TO NATURE OF EXPENDITURE (B)							
230501 ACQUISITION OF NON TANGIBLE ASSETS							
	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
23050101 RESEARCH AND DEVELOPMENT		115,014,695.30	1,114,630,000.00	1,102,630,000.00	12,000,000.00	10	144,502,951
23050102 COMPUTER SOFTWARE ACQUISITION		44,092,853.00	575,097,000.00	575,097,000.00	-	8	13,012,730
23050103 MONITORING AND EVALUATION		1,061,763,801.79	3,764,048,000.00	3,665,496,000.00	98,552,000.00	28	359,866,230
23050104 ANNIVERSARIES/CELEBRATIONS		3,794,524,467.88	5,639,441,000.00	3,506,427,000.00	2,133,014,000.00	67	2,477,795,366
23050107 MARGIN FOR INCREASES IN COSTS					-	#DIV/0!	
23050128 HUMAN CAPITAL DEVELOPMENT		1,710,861,222.96	3,085,000,000.00	8,085,000,000.00	(5,000,000,000.00)	55	741,954,393
23050129 LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		26,932,422,840.19	26,149,204,000.00	29,349,204,000.00	(3,200,000,000.00)	103	17,188,188,387
23050130 FISHERIES-DEVELOPMENT GENERAL		19,360,001,020.99	15,918,815,000.00	15,918,815,000.00	-	122	11,219,452,538
23050131 Advocacy & Social Re-Orientation Programmes		366,159,810.82	1,463,000,000.00	1,463,000,000.00	-	25	642,009,390
23050132 AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES		23,271,235,619.05	10,250,000,000.00	10,250,000,000.00	-	227	28,637,147,043
23050133 LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA		355,051,675.00	1,040,000,000.00	1,040,000,000.00	-	34	171,016,090
23050134 CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME					-	#DIV/0!	
23050136 Human Health Intervention Programme		1,788,292,422.54	2,626,047,000.00	2,626,047,000.00	-	68	3,058,555,483
23050137 LIVESTOCK PRODUCTION & VALUE CHAIN PROGRAMMES		568,226,551.60	1,303,000,000.00	1,303,000,000.00	-	44	
TOTAL		79,367,646,981.12	72,928,282,000.00	78,884,716,000.00	(5,956,434,000.00)	109	64,653,500,602

		PURCHASE OF FIXED ASSETS - GENERAL							
		BREAKDOWN OF BY MDAS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				N	N	N	N	%	N
	022000100100	MINISTRY OF FINANCE-HQTRS		5,500,295,000	5,520,000,000	6,520,000,000.00	(1,000,000,000.00)	100	4,322,044,145
	051706700100	RAMAT POLYTECHNIC MAIDUGURI			60,000,000	60,000,000.00	-	0	
	011100100100	GOVERNMENT HOUSE		1,693,378,206	2,994,500,000	2,994,500,000.00	-	57	1,105,902,442
	011100100200	DEPUTY GOVERNOR'S OFFICE			111,000,000	111,000,000.00	-	0	110,870,000
	011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			500,000,000	500,000,000.00	-	0	
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT		33,600,000	76,000,000	76,000,000.00	-	44	13,579,642
	011200300100	BORNO STATE HOUSE ASSEMBLY			1,305,000,000	1,305,000,000.00	-	0	
	011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		4,235,000	94,235,000	94,235,000.00	-	4	
	012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		151,640,100	1,353,500,000	1,353,500,000.00	-	11	3,626,721,274
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		25,500,000	3,400,000,000	4,400,000,000.00	(1,000,000,000.00)	1	9,834,500
	012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE			13,100,000	13,100,000.00	-	0	
	012500100100	BORNO STATE HEAD OF SERVICE (HOS)			85,000,000	85,000,000.00	-	0	
	014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR		11,750,000	35,000,000	35,000,000.00	-	34	9,975,000
	014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		72,325,879	63,250,000	63,250,000.00	-	114	
	014000300100	BORNO STATE AUDIT SERVICE COMMISSION			16,400,000	3,400,000.00	13,000,000.00	0	
	014700100100	BORNO STATE CIVIL SERVICE COMMISSION		3,346,200	8,000,000	8,000,000.00	-	42	
	014800100100	BORNO STATE INDEPENDENT ELECTORAL		4,200,000	180,000,000	180,000,000.00	-	2	21,435,000
	014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		20,208,500	25,000,000	25,000,000.00	-	81	5,000,000
	014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		53,300,000	90,250,000	40,250,000.00	50,000,000.00	59	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		623,127,889	1,110,500,000	1,110,500,000.00	-	56	244,448,110
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD			71,500,000	71,500,000.00	-	0	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		2,594,384,584	2,455,500,000	2,455,500,000.00	-	106	5,052,110,904
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		21,911,100	28,000,000	28,000,000.00	-	78	4,958,000
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		46,187,800	59,000,000	59,000,000.00	-	78	4,000,000
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		1,000,000	70,000,000	70,000,000.00	-	1	21,255,000
016103500100	BORNO STATE PENSIONS DEPARTMENT			20,000,000	20,000,000.00	-	0	2,400,000
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		16,873,000	220,000,000	220,000,000.00	-	8	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		62,942,086,983	62,229,023,000	1,895,000,000.00	60,334,023,000.00	101	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES			5,000,000	5,000,000.00	-	0	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			106,000,000	106,000,000.00	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			4,110,000,000	5,110,000,000.00	(1,000,000,000.00)	0	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		3,570,000	51,825,000	51,825,000.00	-	7	5,815,000
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY			68,000,000	1,068,000,000.00	(1,000,000,000.00)	0	
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT					-	#DIV/0!	
026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY			900,000,000	900,000,000.00	-	0	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		2,817,000	20,000,000	20,000,000.00	-	14	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL			56,400,000	56,400,000.00	-	0	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		51,315,000	129,500,000	129,500,000.00	-	40	10,102,000
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM			21,000,000	21,000,000.00	-	0	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
022201800100	BORNO INVESTMENT COMPANY LTD			123,000,000	123,000,000.00	-	0	
022205200100	BORNO STATE HOTELS			50,000,000	50,000,000.00	-	0	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED			-	-	-	#DIV/0!	
022205400200	BORNO KANO MOTOR PARK AND MARKET			14,000,000	14,000,000.00	-	0	
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL					-	#DIV/0!	
022205900100	BORNO STATE WIRE AND NAIL COMPANY			2,000,000	2,000,000.00	-	0	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED			10,000,000	10,000,000.00	-	0	1,530,000
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)			3,000,000	3,000,000.00	-	0	
022900100100	MINISTRY OF TRANSPORT AND ENERGY		1,753,327,055	1,371,000,000	1,371,000,000.00	-	128	6,809,328,268
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		91,320,000	750,000,000	750,000,000.00	-	12	37,762,700
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY			127,146,000	127,146,000.00	-	0	137,813,079
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)			107,000,000	107,000,000.00	-	0	
023400100100	MINISTRY OF WORKS AND HOUSING		6,870,668,594	5,327,000,000	3,627,000,000.00	1,700,000,000.00	129	1,338,310,000
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		1,865,880,000	2,100,000,000	3,100,000,000.00	(1,000,000,000.00)	89	468,296,728
023400700100	BORNO STATE HOUSING CORPORATION			21,000,000	21,000,000.00	-	0	
023800100100	MINISTRY OF BUDGET AND PLANNING		44,424,000	125,000,000	125,000,000.00	-	36	
023800200100	BORNO STATE BUREAU OF STATISTICS			25,500,000	25,500,000.00	-	0	
025200100100	MINISTRY OF WATER RESOURCES		147,012,000	3,178,100,000	4,178,100,000.00	(1,000,000,000.00)	5	164,958,000
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		114,280,000	445,000,000	445,000,000.00	-	26	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)			616,000,000	616,000,000.00	-	0	117,908,000
032600100100	MINISTRY OF JUSTICE		8,928,000	320,000,000	320,000,000.00	-	3	
032600200100	BORNO STATE PREROGATIVE OF MERCY			3,400,000	3,400,000.00	-	0	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL			3,400,000	3,400,000.00	-	0	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			17,850,000	17,850,000.00	-	0	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		54,126,350	460,028,000	460,028,000.00	-	12	45,000,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,043,777,132	2,372,985,000	2,372,985,000.00	-	44	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051700800100	BORNO STATE LIBRARY BOARD			10,000,000	10,000,000.00	-	0	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			30,000,000	30,000,000.00	-	0	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD			3,400,000	3,400,000.00	-	0	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD			12,000,000	12,000,000.00	-	0	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY		85,308,323	32,000,000	32,000,000.00	-	267	10,846,026
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		235,097,810	900,000,000	900,000,000.00	-	26	754,011,188
051705700100	BORNO STATE SCHOLARSHIPS BOARD			4,500,000	4,500,000.00	-	0	891,859,447
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		50,000	518,781,000	518,781,000.00	-	0	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		333,284,120	551,000,000	551,000,000.00	-	60	278,362,841
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		78,142,460	98,350,000	98,350,000.00	-	79	18,798,500
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU			100,516,000	100,516,000.00	-	0	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		16,000,000	60,000,000	60,000,000.00	-	27	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		16,420,000	65,000,000	65,000,000.00	-	25	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		275,229,425	1,145,000,000	1,145,000,000.00	-	24	70,267,067
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		143,068,150	271,575,000	281,575,000.00	(10,000,000.00)	53	7,228,000
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)			60,000,000	60,000,000.00	-	0	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		161,153,000	4,120,000,000	4,120,000,000.00	-	4	
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		6,433,000	543,000,000	565,000,000.00	(22,000,000.00)	1	83,095,500
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		11,464,500	56,000,000	56,000,000.00	-	20	4,165,500
053500100100	MINISTRY OF ENVIRONMENT		43,500,000	161,923,000	161,923,000.00	-	27	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			94,040,000	94,040,000.00	-	0	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			24,079,000	24,079,000.00	-	0	
053905100100	BORNO STATE SPORTS COUNCIL			10,000,000	10,000,000.00	-	0	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			306,470,000	306,470,000.00	-	0	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS			49,000,000	49,000,000.00	-	0	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER			3,400,000	3,400,000.00	-	0	
051705900100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		11,185,450	26,682,000	26,682,000.00	-	42	13,309,500
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		23,000,000	124,570,000	124,570,000.00	-	18	8,662,000
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			16,000,000	16,000,000.00	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			519,000,000	519,000,000.00	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED		25,100,000	692,500,000	917,500,000.00	(225,000,000.00)	4	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		3,483,975	1,200,000,000	1,200,000,000.00	-	0	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		376,450,638	12,337,321,000	12,337,321,000.00	-	3	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)			143,673,000	143,673,000.00	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			380,000,000	380,000,000.00	-	0	
TOTAL			87,715,166,222	129,903,672,000	74,063,649,000			25,831,963,360
CONSTRUCTION / PROVISION OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		884,042,714	1,660,500,000	1,660,500,000	-	53	891,666,161
011200300100	BORNO STATE HOUSE ASSEMBLY			-	1,500,000,000	(1,500,000,000.00)	#DIV/0!	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE			28,000,000	28,000,000	-	0	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL			52,000,000	52,000,000	-	0	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS			Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				₦	₦	₦	₦	%	₦
	014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		50,894,865	45,000,000	45,000,000	-	113	
	014700100100	BORNO STATE CIVIL SERVICE COMMISSION			2,000,000	2,000,000	-	0	
	014800100100	BORNO STATE INDEPENDENT ELECTORAL			30,000,000	30,000,000	-	0	
	014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		8,578,800	20,000,000	20,000,000	-	43	
	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		1,984,486,782	4,000,000,000	4,000,000,000	-	50	2,734,945,890
	016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		69,045,000	250,000,000	250,000,000	-	28	445,930,000
	016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		895,758,395	1,100,000,000	1,100,000,000	-	81	311,501,550
	016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		2,289,200	12,000,000	12,000,000	-	19	12,897,500
	016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		220,000	265,000,000	265,000,000	-	0	
	016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		4,923,006,933	3,539,716,000	3,539,716,000	-	139	1,911,634,930
	016103700100	BORNO STATE PILGRIMS WELFARE BOARD		1,886,500,000	1,640,000,000	5,000,000	1,635,000,000.00	115	
	016110100100	BORNO STATE SECURITY TRUST FUND (STF)			5,000,000	5,000,000	-	0	
	016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			300,000,000	300,000,000	-	0	
	021500100100	MINISTRY OF AGRICULTURE AND NATURAL		494,045,716	920,000,000	920,000,000	-	54	120,481,640
	021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME			-	-	-	#DIV/0!	984,080
	026500100100	MINISTRY OF LIVESTOCK AND FISHERIES		135,645,006	1,000,000,000	2,000,000,000	(1,000,000,000.00)	14	
	026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY			500,000,000	1,500,000,000	(1,000,000,000.00)	0	
	022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)			90,000,000	90,000,000	-	0	8,500,490
	022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		1,199,572,061	6,208,000,000	6,208,000,000	-	19	1,430,198,350
	022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL					-	#DIV/0!	
	022206000100	BORNO STATE NEITAL NIGERIA LIMITED			-	-	-	#DIV/0!	
	022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)			1,000,000	1,000,000	-	0	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
022900100100	MINISTRY OF TRANSPORT AND ENERGY		12,966,357,134	7,120,468,000	7,000,000,000	120,468,000.00	182	4,372,656,282
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION			100,000,000	100,000,000	-	0	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY			193,383,000	193,383,000	-	0	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		1,086,254,000	1,698,231,000	1,473,231,000	225,000,000.00	64	
023400100100	MINISTRY OF WORKS AND HOUSING		44,993,697,135	32,700,000,000	34,400,000,000	(1,700,000,000.00)	138	30,200,436,468
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		7,345,112,023	6,579,247,000	5,079,247,000	1,500,000,000.00	112	4,133,194,839
023400700100	BORNO STATE HOUSING CORPORATION			279,000,000	279,000,000	-	0	
023800200100	BORNO STATE BUREAU OF STATISTICS			-	-	-	#DIV/0!	
025200100100	MINISTRY OF WATER RESOURCES		482,698,471	1,000,000,000	1,000,000,000	-	48	1,021,458,423
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		174,057,787	2,635,000,000	2,635,000,000	-	7	477,687,044
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		16,320,722,930	13,541,800,000	13,541,800,000	-	121	8,195,070,456
032600100100	MINISTRY OF JUSTICE		1,730,265,721	1,500,000,000	1,500,000,000	-	115	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			300,000,000	100,000,000	200,000,000.00	0	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		7,060,772,550	11,316,815,000	11,316,815,000	-	62	7,508,772,096
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		6,944,054,114	6,877,305,000	6,877,305,000	-	101	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			6,000,000	6,000,000	-	0	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD			-	-	-	#DIV/0!	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD			100,000,000	100,000,000	-	0	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY		29,145,024	1,202,500,000	1,202,500,000	-	2	9,419,350
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		1,649,693,601	1,800,000,000	1,800,000,000	-	92	453,584,728
051705700100	BORNO STATE SCHOLARSHIPS BOARD					-	#DIV/0!	
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		28,870,000	2,455,000,000	2,455,000,000	-	1	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		694,427,346	929,268,000	955,000,000	(25,732,000.00)	75	1,203,183,618
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		201,768,480	510,300,000	522,300,000	(12,000,000.00)	40	155,161,686

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI			-	-	-	#DIV/0!	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU			1,014,547,000	1,014,547,000	-	0	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE			1,000,000,000	1,000,000,000	-	0	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		14,423,852,468	16,749,625,000	16,749,625,000	-	86	8,657,359,737
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY			30,250,000	20,250,000	10,000,000.00	0	16,508,109
052100800100	BORNO STATE TEACHING HOSPITAL		2,764,521,966	10,217,250,000	10,217,250,000	-	27	6,161,571,238
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		26,461,000	8,000,000	8,000,000	-	331	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		18,842,000	10,000,000	10,000,000	-	188	4,964,000
053500100100	MINISTRY OF ENVIRONMENT		1,000,000	210,000,000	210,000,000	-	0	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			105,650,000	105,650,000	-	0	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			213,000,000	213,000,000	-	0	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		1,585,798,378	2,575,000,000	2,575,000,000	-	62	905,934,592
056400200100	BORNO STATE ISLAMIC PREACHING BOARD			2,000,000	2,000,000	-	0	
056400300100	BORNO STATE COUNCIL OF ULAMAS			3,400,000	3,400,000	-	0	
022000100100	MINISTRY OF FINANCE-HQTRS			200,000,000	200,000,000	-	0	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		81,973,160	849,500,000	1,849,500,000	(1,000,000,000.00)	10	116,041,665
051705900100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		1,050,000	502,318,000	502,318,000	-	0	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			4,000,000	4,000,000	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)			235,000,000	235,000,000	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED			175,000,000	-	175,000,000.00	0	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES			1,000,000,000	1,000,000,000	-	0	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)			12,652,000	12,652,000	-	0	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)			100,000,000	100,000,000	-	0	

PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			550,000,000	550,000,000	-	0	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			1,566,022,000	4,400,045,000	(2,834,023,000.00)	0	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		270,218,538					
TOTAL			133,415,699,300	151,845,747,000	157,052,034,000	(5,206,287,000)	88	81,016,260,895
REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
022000100100	MINISTRY OF FINANCE-HQTRS			50,000,000	50,000,000	-	0	150,920,000
011100100100	GOVERNMENT HOUSE		15,000,000	200,000,000	200,000,000	-	8	144,660,108
011200300100	BORNO STATE HOUSE ASSEMBLY			105,000,000	105,000,000	-	0	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			-	-	-	#DIV/0!	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		7,371,000	170,000,000	170,000,000	-	4	55,210,540
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE			28,000,000	28,000,000	-	0	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			20,000,000	20,000,000	-	0	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION					-	#DIV/0!	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		19,764,000	410,000,000	410,000,000	-	5	96,972,740
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		7,050,000	25,000,000	25,000,000	-	28	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES			5,000,000	5,000,000	-	0	101,455,750
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			100,000,000	100,000,000	-	0	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		2,273,600	640,000,000	640,000,000	-	0	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME			30,175,000	30,175,000	-	0	5,465,861
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY			95,000,000	95,000,000	-	0	420,000

REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
		₦	₦	₦	₦	%	₦
021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT					-	#DIV/0!	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY					-	#DIV/0!	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		26,052,600	25,000,000	25,000,000	-	104	12,517,700
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM		98,057,200	5,200,000,000	8,200,000,000	(3,000,000,000.00)	2	
022205400200 BORNO KANO MOTOR PARK AND MARKET			-	-	-	#DIV/0!	
022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL			5,000,000	5,000,000	-	0	
022900100100 MINISTRY OF TRANSPORT AND ENERGY		196,631,500	200,000,000	200,000,000	-	98	395,232,000
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION			40,000,000	40,000,000	-	0	
022905700100 BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		1,601,666,450	2,000,000,000	2,000,000,000	-	80	
023400100100 MINISTRY OF WORKS AND HOUSING		1,880,000,037	2,550,000,000	2,550,000,000	-	74	1,242,995,487
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		7,564,299,340	7,956,188,000	3,956,188,000	4,000,000,000.00	95	3,187,867,221
023800100100 MINISTRY OF BUDGET AND PLANNING		15,000,000	100,000,000	100,000,000	-	15	
025200100100 MINISTRY OF WATER RESOURCES		716,688,041	541,900,000	541,900,000	-	132	492,628,982
025210300100 BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		26,089,000	650,000,000	650,000,000	-	4	
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		72,034,780	1,050,000,000	1,050,000,000	-	7	116,300,000
032600100100 MINISTRY OF JUSTICE		200,000,000	5,000,000	5,000,000	-	4000	89,722,012
031805300100 BORNO STATE SHARIA COURT OF APPEAL			3,400,000	3,400,000	-	0	
032600100100 MINISTRY OF JUSTICE					-	#DIV/0!	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			58,050,000	58,050,000	-	0	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		240,032,456	1,201,000,000	1,201,000,000	-	20	
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,536,406,521	1,404,510,000	1,404,510,000	-	109	
051700800100 BORNO STATE LIBRARY BOARD		25,000,000	10,000,000	10,000,000	-	250	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY			7,000,000	7,000,000	-	0	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD			70,400,000	70,400,000	-	0	

REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY		14,645,285	32,100,000	32,100,000	-	46	187,900
051705600100	BORNO STATE UNIVERSITY (BOSU)		11,475,200	150,000,000	150,000,000	-	8	111,272,541
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		141,148,015	370,000,000	370,000,000	-	38	42,807,476
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		12,252,445	163,000,000	163,000,000	-	8	49,161,000
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		62,951,482	1,570,000,000	1,570,000,000	-	4	
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	#DIV/0!	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		465,952,567	508,000,000	508,000,000	-	92	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES			37,000,000	37,000,000	-	0	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES			4,410,000,000	4,410,000,000	-	0	129,805,600
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)		437,161,678	6,239,000,000	6,239,000,000	-	7	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		1,483,576,146	5,694,293,000	5,694,293,000	-	26	
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		59,782,400	35,000,000	13,000,000	22,000,000.00	171	7,278,100
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		1,882,000	9,500,000	9,500,000	-	20	4,711,500
053500100100	MINISTRY OF ENVIRONMENT			291,576,000	291,576,000	-	0	1,606,674,000
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			15,650,000	15,650,000	-	0	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION			300,000,000	300,000,000	-	0	26,805,780
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			22,500,000	22,500,000	-	0	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		1,167,166,036	1,207,000,000	1,207,000,000	-	97	1,290,404,082
051705900100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		8,503,216	500,000,000	500,000,000	-	2	4,082,370
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)					-	#DIV/0!	23,501,598
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		655,000	20,000,000	20,000,000	-	3	

**REHABILITATION / REPAIRS OF FIXED ASSETS - GE
BREAKDOWN OF BY MDAS**

			Ref. Note	Actual 2025 N	Final Budget 2025 N	Original Budget 2025 N	Supplementary Budget 2025 N	Variance %	Actual 2024 N
	022205100100	BORNO STATE MINING COMPANY LIMITED			50,000,000	-	50,000,000.00	0	
	022205200100	BORNO STATE HOTELS			130,000,000	130,000,000	-	0	
	031805100100	BORNO STATE HIGH COURT OF JUSTICE			20,000,000	20,000,000	-	0	
		TOTAL		18,116,567,995	46,730,242,000	45,658,242,000	1,072,000,000	39	9,389,060,347
		PRESERVATION OF THE ENVIRONMENT - GENERAL							
		BREAKDOWN OF BY MDAS	Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				N	N	N	N	%	N
	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)			579,000	579,000.00	-	0	
	011100100100	GOVERNMENT HOUSE			5,000,000	5,000,000.00	-	0	
	014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					-	#DIV/0!	
	021510200100	BORNO AGRICULTURAL DEVELOPMENT			15,000,000	15,000,000.00	-	0	1,010,000
	051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION			21,000,000	21,000,000.00	-	0	
	052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY			3,000,000	3,000,000.00	-	0	2,401,000
	051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)			30,000,000	30,000,000.00	-	0	
	053505600100	BORNO STATE AFORESTATION PROJECT			10,000,000	10,000,000.00	-	0	
	014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION					-	#DIV/0!	
	053500100100	MINISTRY OF ENVIRONMENT		2,413,758,867.00	10,305,526,000	17,305,526,000.00	(7,000,000,000.00)	23	897,118,773
	053900100100	MINISTRY OF SPORTS DEVELOPMENT					-	#DIV/0!	
	022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)			5,500,000	5,500,000.00	-	0	
	022205100100	BORNO STATE MINING COMPANY LIMITED			25,000,000	25,000,000.00	-	0	
	051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY			100,000,000	100,000,000.00	-	0	
	053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL		669,483,811.93	500,000,000	500,000,000.00	-	134	
	023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		1,491,081,550.00			-	#DIV/0!	
		TOTAL		4,574,324,229	11,020,605,000	18,020,605,000	(7,000,000,000)	42	900,529,773

ACQUISITION OF NON TANGIBLE ASSETS BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
011100100100	GOVERNMENT HOUSE			540,000,000	540,000,000	-	0	
011100100200	DEPUTY GOVERNOR OFFICE					-	#DIV/0!	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		6,988,530,000	5,000,000,000	7,000,000,000	(2,000,000,000.00)	140	2,186,407,000
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		23,701,739	317,271,000	317,271,000	-	7	
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)					-	#DIV/0!	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		48,815,053	809,000,000	809,000,000	-	6	172,067,215
011103700100	BORNO STATE PILGRIMS WELFARE BOARD					-	#DIV/0!	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		313,814,858	667,000,000	667,000,000	-	47	605,646,999
012305700100	COUNCIL FOR ARTS AND CULTURE			253,000,000	253,000,000	-	0	6,450,000
051705900100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		4,424,200	22,000,000	22,000,000	-	20	1,734,000
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		23,706,810,389	10,830,000,000	10,830,000,000	-	219	29,219,457,843
051707400100	MOHAMET LAWAN COLLEGE OF AGRICULTURE			45,000,000	45,000,000	-	0	1,070,000
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		4,635,000	26,000,000	26,000,000	-	18	8,113,698
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT					-	#DIV/0!	171,016,090
022000100100	MINISTRY OF FINANCE H/Qtr			400,000,000	400,000,000	-	0	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		50,583,180	71,000,000	71,000,000	-	71	128,282,530
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					-	#DIV/0!	
022900100100	MINISTRY OF TRANSPORT AND ENERGY		10,275,000	35,000,000	35,000,000	-	29	25,306,000
022905700100	RURAL ELECTRIFICATION BOARD			53,000,000	53,000,000	-	0	
023400100100	MINISTRY OF WORKS AND HOUSING			25,000,000	25,000,000	-	0	
023800400100	STATE BUREAU OF STATISTICS					-	#DIV/0!	

ACQUISITION OF NON TANGIBLE ASSETS
BREAKDOWN OF BY MDAS

ACQUISITION OF NON TANGIBLE ASSETS BREAKDOWN OF BY MDAS			Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
				₦	₦	₦	₦	%	₦
	025200100100	MINISTRY OF WATER RESOURCES		9,273,000	80,000,000	80,000,000	-	12	
	025210300100	STATE RURAL WATER SUPPLY AND SANITATION		88,888,399	200,000,000	200,000,000	-	44	
	025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		5,186,640,172	5,135,000,000	6,135,000,000	(1,000,000,000.00)	101	4,383,943,960
	016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		31,294,000	70,000,000	70,000,000	-	45	29,852,643
	016100600100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		6,827,153	30,000,000	30,000,000	-	23	3,618,030
	032600100100	MINISTRY OF JUSTICE			12,000,000	12,000,000	-	0	
	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES					-	#DIV/0!	
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT					-	#DIV/0!	4,766,489,718
	051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					-	#DIV/0!	
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		5,595,739,356	7,759,000,000	7,959,000,000	(200,000,000.00)	72	5,230,374,914
	051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		2,848,317,077	2,851,157,000	2,851,157,000	-	100	1,866,183,712
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		104,572,535	345,200,000	345,200,000	-	30	
	051706700100	RAMAT POLYTECHNIC MAIDUGURI		2,459,716,530	90,000,000	90,000,000	-	2733	1,173,818,140
	051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	#DIV/0!	
	051706900100	COLLEGE OF EDUCATION WAKA - BIU			360,766,000	360,766,000	-	0	
	051705500100	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		11,475,000	16,000,000	16,000,000	-	72	
	051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY			500,000,000	500,000,000	-	0	130,342,462
	051705700100	BORNO STATE SCHOLARSHIPS BOARD		5,636,467,590	9,377,665,000	9,377,665,000	-	60	7,462,732,060
	051706500100	EDUCATION TRUST FUND		609,026,930	655,732,000	630,000,000	25,732,000.00	93	694,925,293
	051800100100	MINISTRY OF HIGHER EDUCATION					-	#DIV/0!	
	052100100100	MINISTRY OF HEALTH		463,856,000	823,000,000	823,000,000	-	56	
	052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		1,138,164,381	1,094,422,000	994,423,000	99,999,000.00	104	796,097,858
	052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		1,736,352,423	2,447,997,000	2,447,997,000	-	71	3,058,555,483
	052110200100	HOSPITALS MANAGEMENT BOARD		47,347,500	650,000,000	650,000,000	-	7	
	052110400100	COLLEGE OF NURSING AND MIDWIFERY			4,000,000	4,000,000	-	0	

ACQUISITION OF NON TANGIBLE ASSETS BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance	Actual 2024
			₦	₦	₦	₦	%	₦
052110600100	COLLEGE OF HEALTH TECHNOLOGY		33,385,500	47,000,000	47,000,000	-	71	10,703,500
053500100100	MINISTRY OF ENVIRONMENT		2,000,000	101,366,000	101,366,000	-	2	3,355,000
053900100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		6,366,564,925	6,232,921,000	6,232,921,000	-	102	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		3,430,027,500	3,601,835,000	1,496,000,000	2,105,835,000.00	95	1,950,220,500
055200500100	ISLAMIC RESEARCH CENTER					-	#DIV/0!	
026000100100	MINISTRY OF LAND AND SURVEY					-	#DIV/0!	
014700100100	CIVIL SERVICE COMMISSION					-	#DIV/0!	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					-	#DIV/0!	
014800100100	INDEPENDENT ELECTORAL COMMISSION			10,000,000	10,000,000	-	0	
016100700100	AGENCY FOR SUSTAINED DEV. AND HUMANITARIAN RESPONSE		160,469,550	353,000,000	353,000,000	-	45	25,497,200
022205400200	KANO MOTOR PARK AND MARKET			100,000	100,000	-	0	
022205400100	MONDAY MARKET COMPANY LIMITED			6,000,000	6,000,000	-	0	
053505600100	BORNO STATE AFORESTATION PROJECT			10,000,000	10,000,000	-	0	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			7,000,000	7,000,000	-	0	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)			2,000,000	2,000,000	-	0	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		456,536,055	466,000,000	454,000,000	12,000,000.00	98	340,487,571
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)			15,000,000	15,000,000	-	0	
023800200100	BORNO STATE BUREAU OF STATISTICS		17,460,000	122,000,000	122,000,000	-	14	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			57,000,000	57,000,000	-	0	
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT					-	#DIV/0!	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		106,170,360	120,000,000	120,000,000	-	88	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)			2,000,000	2,000,000	-	0	
011200100100	BORNO STATE HOUSE ASSEMBLY					-	#DIV/0!	

ACQUISITION OF NON TANGIBLE ASSETS BREAKDOWN OF BY MDAS		Ref. Note	Actual 2025 ₦	Final Budget 2025 ₦	Original Budget 2025 ₦	Supplementary Budget 2025 ₦	Variance %	Actual 2024 ₦
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY					-	#DIV/0!	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD			3,000,000	3,000,000	-	0	
026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY			1,303,000,000	1,303,000,000	-	0	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		3,120,000	5,750,000	5,750,000	-	54	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL			3,000,000	3,000,000	-	0	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)			10,000,000	10,000,000	-	0	
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY			2,100,000,000	7,100,000,000	(5,000,000,000.00)	0	
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY			20,000,000	20,000,000	-	0	
023800100100	MINISTRY OF BUDGET AND PLANNING		537,460,000	1,850,000,000	1,850,000,000	-	29	96,768,497
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY			50,000,000	50,000,000	-	0	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			100,000,000	100,000,000	-	0	103,982,686
012500100100	BORNO STATE HEAD OF SERVICE (HOS)			25,000,000	25,000,000	-	0	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		150,769,020	317,600,000	317,600,000	-	47	
011200300100	BORNO STATE HOUSE ASSEMBLY			1,220,000,000	1,220,000,000	-	0	
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)		10,054,858,381	5,000,000	5,000,000	-	201097	
022201800100	BORNO INVESTMENT COMPANY LTD			10,000,000	10,000,000	-	0	
022205100100	BORNO STATE MINING COMPANY LIMITED			57,500,000	57,500,000	-	0	
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		923,278,227	1,000,000,000	1,000,000,000	-	92	
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)			30,000,000	30,000,000	-	0	
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL			70,000,000	70,000,000	-	0	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			2,000,000,000	2,000,000,000	-	0	
TOTAL			79,367,646,981	72,928,282,000	78,884,716,000	(5,956,434,000)	109	64,653,500,602

NOTES 1G - GRANTS TO GOVERNMENT ENTITIES

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

A	22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL DETAILS	AMOUNT
	MONTH		
	January	Disbursement to Ministry for Local Government and Emirate Affairs	2,596,361,775.78
	February	Disbursement to Ministry for Local Government and Emirate Affairs	
	March	Disbursement to Ministry for Local Government and Emirate Affairs	900,000,000.00
	April	Disbursement to Ministry for Local Government and Emirate Affairs	3,000,000,000.00
	May	Disbursement to Ministry for Local Government and Emirate Affairs	3,241,052,373.33
	Jul	Disbursement to Ministry for Local Government and Emirate Affairs	737,076,941.14
	Aug	Disbursement to Ministry for Local Government and Emirate Affairs	2,196,423,423.18
	Sep	Disbursement to Ministry for Local Government and Emirate Affairs	1,473,224,847.70
	Oct	Disbursement to Ministry for Local Government and Emirate Affairs	4,500,000,000.00
	Dec	Disbursement to Ministry for Local Government and Emirate Affairs	2,917,794,653.25
			21,561,934,014.00
B	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT DETAILS	AMOUNT
			₦
		This Represents Eye Hospital Manguno	20,000,000.00
		This Represents Dental Hospital Manguno	20,000,000.00
		This Represents School Of Nursing and Midwifery Manguno	20,000,000.00
		This Represents Igr Collected And Utilised By Mdas During The Year	
			60,000,000.00
C	22040109	GRANTS TO COMMUNITIES/NGOs DETAILS	AMOUNT
			₦
		This Represents Disbursement To NGOs Through Government House	742,364,317.00
		This Represents Disbursement To NGOs Through Ministry Of Inter-Governmental Affairs And Special Duties	1,960,362,450.00
			2,702,726,767.00

NOTES 1H - AID AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

A 13020302 CAPITAL DOMESTIC GRANTS
DETATLIS

	AMOUNT
	₦
Grant From Local Government Area Borno State Emergency Management Agency (Sema)	88,740,200.00
Grant FROM FGN BORNO STATE PILGRIMS WELFARE BOARD	1,926,129,629.96
Grant From Local Government Area BORNO ROAD MAINTENANCE AGENCY (BORMA)	1,795,610,000.00
Grant From Local Government Area MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	51,700,000.00
Grant From Local Government Area TO Of MINISTRY OF EDUCATION	477,538,847.50
Grant From Local Government Area TO UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNILOGY BAMA	206,236,729.75
Grant From Local Government Area TO EDUCATION TRUST FUND	340,808,547.39
Grant From Local Government Area TO MINISTRY OF HEALTH	4,222,914,675.85
Grant From Local Government Area TO CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,356,322,381.57
GRANT FROM FGN & DANGOTE TO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	573,668,739.30
Grant From Local Government Area TO MINISTRY OF ENVIRONMENT	1,062,767,938.50
TOTAL	12,102,437,690

B 13020301 CURRENT DOMESTIC GRANTS

	₦
Grant From Local Government Area To MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	6,961,000.00
Grant From Local Government Area To SECURITY TRUST FUND	10,855,716,940.50
Grant From Local Government Area To STATE HOUSE OF ASSEMBLY	10,000,000.00
Grant From Local Government Area To OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	498,379,902.66
Grant From Local Government Area To LOCAL GOVERNMENT SERVICE COMMISSION	872,384,551.37
Grant From Local Government Area To BORNO STATE INDEPENDENT ELECTORAL COMMISSION	153,408,000.00
Grant From Local Government Area To STATE BUREAU OF STATISTICS	3,750,000.00

	CURRENT DOMESTIC GRANTS	₦
	Grant From Local Government Area To BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	31,000,000.00
	Grant From Tedfund To UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	1,000,000.00
	Grant From Local Government Area To MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	2,000,000.00
	Grant From Local Government Area To BORNO STATE TEACHING HOSPITAL	619,328,934.72
	Grant From Local Government Area To BORNO STATE ARABIC SANGAYA EDU	250,754,344.89
		13,304,683,674
C	13020401 CURRENT FOREIGN GRANTS	₦
	FADAMA-NG CARES Grant STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	
	UNICEF	1,010,014,000.00
		1,010,014,000
D	13020402 CAPITAL FOREIGN GRANTS	
	UNICEF Grant BUDGET AND PLANNING	1,127,480.00
	UNDP GRANT BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,000,000.00
	UNICEF MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	11,995,625
	GRANT FROM UNICEF & BILL AND MELINDA GATES FOUNDATION TO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,747,480,449
		1,762,603,554
E		
	13010102 CAPITAL DOMESTIC AIDS	
	Grant From Local Government Area To BORNO STATE ARABIC SANGAYA EDU	8,220,000.00
		8,220,000

NOTES 1I - SCHEDULE OF EXTERNAL LOANS

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

DESCRIPTION

OUTSTANDING BALANCE AS AT 31/12/2025

₦

Borno State Fadama Development Adf	5,326,993,717.10
Borno State-2Nd Hiv/Aids Programme	5,482,545,943.44
Adolescent Girls Initiative For Learning And Empowerment, (Agile) Project	52,885,962,585.00
Borno State- Comm Based Agric & Rural Dev Programm-Ifa	2,730,248,967.26
Borno State - Health Systems Development-Ida	5,334,525,073.39
Borno State- Inclusive Basic Service Delivery & Livelihood Empowerment Integrated Programme	2,702,917,250.58
Borno State- Inclusive Basic Service Delivery & Livelihood Empowerment Integrated Programme	2,327,737,468.05
Borno State Third National Fadama	803,283,802.89
Borno State- Hiv/Aids Programme-Ida	1,336,959,534.68
Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	12,665,556,183.96
Borno State Erosion And Watershed Management Project 1	2,433,521,459.59
Borno State- Nigerian For Women Program Scale Up Project	4,305,771,300.00
TOTAL	98,336,023,285.94



NOTES 1J - SCHEDULE OF QUOTED & UNQUOTED INVESTMENTS

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

QUOTED INVESTMENT

S/N	COMPANY/STOCK	HOLDINGS ₦	MARKET PRICE	MARKET VALUE ₦	HOLDINGS %
1	AFRILAND PROPERTIES	22,072.00	0.50	11,036.00	0
2	AFRICA PRODENTIAL PLC	195.00	14.80	2,886.00	0
3	AIICO INSURANCE PLC	3,266,460.00	3.79	12,379,883.40	1.63
4	ARADEL HOLDINGS PLC	93,900.00	670.00	62,913,000.00	8.29
5	CADBURY NIGERIA PLC	4,541.00	59.90	272,005.90	0.04
6	DANGOTE CEMENT PLC	5,000.00	609.00	3,045,000.00	0.4
7	DANGOTE SUGAR REFINERY PLC	5,000,000.00	60.00	300,000,000.00	39.55
8	FCMB GROUP PLC	93.00	12.05	1,120.65	0
9	GUARANTY TRUST HOLDINGS COMPANY PLC	200,000.00	90.70	18,140,000.00	2.39
10	HONEYWELL FLOUR MILL PLC	5,043,000.00	21.90	110,441,700.00	14.56
11	LAFARGE AFRICA PLS	211,338.00	134.50	28,424,961.00	3.75
12	NASCON ALLIED INDUSTRIES PLC	150,000.00	107.50	16,125,000.00	2.13
13	OANDO PLC	33,815.00	40.20	1,359,363.00	0.18
14	PRESCO PLC	100,000.00	1,450.00	145,000,000.00	19.12
15	P Z CUSSONS NIGERIA PLC	60,000.00	44.35	2,661,000.00	0.35
16	ROYAL EXCHANGE PLC	127,075.00	1.86	236,359.50	0.03
17	SCOA NIGERIA PLC	736.00	7.10	5,225.60	0
18	STERLING FINANCIAL HOLDINGS COMPANY PLC	101,151.00	7.05	713,114.55	0.09
19	UACN PLC	98,544.00	91.00	8,967,504.00	1.18
20	UNITED BANK FOR AFRICA PLC	400,000.00	41.65	16,660,000.00	2.2
21	UNITED CAPITAL PLC (UCAP)	1,000,000.00	18.70	18,700,000.00	2.47
22	UNITY BANK PLC	24,253.00	1.51	36,622.03	0
23	ZENITH BANK PLC	200,000.00	61.80	12,360,000.00	1.63
	TOTAL			758,455,781.63	100

UNQUOTED INVESTMENT

S/N	COMPANY	UNITS HELD	PAR/PURCHASE PRICE	PAR/PURCHASE VALUE	HOLDINGS %
1	AG LEVENTIS	110,762.00	0.5	55,381.00	0
2	BORNO WIRE & NAILS INDUSTRY	460,000.00	1	460,000.00	2
3	DISC COMPUTER	55,000.00	1	55,000.00	0
4	DN TYRE & RUBBER PLC (DUNLOP)	48,345.00	0.5	24,172.50	0
5	DORMANLONG	1,392,516.00	0.5	696,258.00	2
6	EPIC	825,000.00	0.5	412,500.00	1
7	GYPSUM CO.	1,000,000.00	1	1,000,000.00	3
8	KADUNA TEXTILES	3,847,217.00	0.5	1,923,608.50	6
9	LAKE CHAD HOTEL	2,044,500.00	1	2,044,500.00	7
10	MAIDUGURI FLOUR MILLS LTD	18,720,818.00	0.5	9,360,409.00	31
11	NGURU OIL MILL	4,663,500.00	1	4,663,500.00	16
12	NIGER INSURANCE PLC	1,221,724.00	0.5	610,862.00	2
13	NIGERIA FOOD COMPANY	1,329,326.00	1	1,329,326.00	4
14	NITECO	277,200.00	1	277,200.00	1
15	STEYR	367,510.00	1	367,510.00	1
16	STIRLING CIVIL ENG	1,643,927.00	2	3,287,854.00	11
17	UNIC	300,608.00	0.5	150,304.00	1
18	UNION BANK OF NIGERIA	37,918.00	7	265,426.00	1
19	UNION HOMES	65,000.00	0.5	32,500.00	0
20	UNTL	248,980.00	0.5	124,490.00	0
21	URBAN DEVELOPMENT BANK	2,600,000.00	1	2,600,000.00	9
22	UTC	1,353.00	0.5	676.50	0
TOTAL				29,741,477.50	100

S/N	COMPANY	UNITS HELD	PAR/PURCHASE PRICE	PAR/PURCHASE VALUE	HOLDINGS %
1	AG LEVENTIS	110,762.00	0.5	55,381.00	0
2	BORNO WIRE & NAILS INDUSTRY	460,000.00	1	460,000.00	2
3	DISC COMPUTER	55,000.00	1	55,000.00	0
4	DN TYRE & RUBBER PLC (DUNLOP)	48,345.00	0.5	24,172.50	0
5	DORMANLONG	1,392,516.00	0.5	696,258.00	2
6	EPIC	825,000.00	0.5	412,500.00	1
7	GYPSUM CO.	1,000,000.00	1	1,000,000.00	3
8	KADUNA TEXTILES	3,847,217.00	0.5	1,923,608.50	6
9	LAKE CHAD HOTEL	2,044,500.00	1	2,044,500.00	7
10	MAIDUGURI FLOUR MILLS LTD	18,720,818.00	0.5	9,360,409.00	31
11	NGURU OIL MILL	4,663,500.00	1	4,663,500.00	16
12	NIGER INSURANCE PLC	1,221,724.00	0.5	610,862.00	2
13	NIGERIA FOOD COMPANY	1,329,326.00	1	1,329,326.00	4
14	NITECO	277,200.00	1	277,200.00	1
15	STEYR	367,510.00	1	367,510.00	1
16	STIRLING CIVIL ENG	1,643,927.00	2	3,287,854.00	11
17	UNIC	300,608.00	0.5	150,304.00	1
18	UNION BANK OF NIGERIA	37,918.00	7	265,426.00	1
19	UNION HOMES	65,000.00	0.5	32,500.00	0
20	UNTL	248,980.00	0.5	124,490.00	0
21	URBAN DEVELOPMENT BANK	2,600,000.00	1	2,600,000.00	9
22	UTC	1,353.00	0.5	676.50	0
TOTAL				29,741,477.50	100

EXPENDITURE BY FUNCTION AND PROGRAMME

NOTES 2A - SCHEDULE OF PERSONNEL COST EXPENDITURE BY FUNCTION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70111	EXECUTIVE AND LEGISLATIVE ORGANS	724,249,900.70	1,256,311,000.00	1,256,311,000.00	-	58
70112	FINANCIAL AND FISCAL AFFAIRS	697,918,853.68	1,851,551,000.00	1,851,551,000.00	-	38
70131	GENERAL PERSONNEL SERVICES	616,788,961.88	1,343,955,000.00	1,343,955,000.00	-	46
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,844,800.00	21,000,000.00	21,000,000.00	-	114
70133	OTHER GENERAL SERVICES	1,546,540,228.79	2,771,000,000.00	2,771,000,000.00	-	56
70161	GENERAL PUBLIC SERVICES N.E.C.	13,229,220.24	37,708,000.00	37,708,000.00	-	35
70331	LAW COURTS	1,270,533,675.78	1,983,793,000.00	1,983,793,000.00	-	64
70361	PUBLIC ORDER AND SAFETY N.E.C.	29,820,000.00	40,000,000.00	40,000,000.00	-	75
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	85,741,140.42	188,357,000.00	188,357,000.00	-	46
70421	AGRICULTURE	533,951,778.47	345,489,000.00	345,489,000.00	-	155
70422	FORESTRY	10,764,406.00	15,300,000.00	15,300,000.00	-	70
70423	FISHING AND HUNTING	16,510,000.00	30,000,000.00	30,000,000.00	-	55
70435	ELECTRICITY	89,784,527.07	69,678,000.00	69,678,000.00	-	129
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,478,000.00	9,950,000.00	9,950,000.00	-	25
70451	ROAD TRANSPORT	868,766,187.77	1,085,399,000.00	1,085,399,000.00	-	80
70461	COMMUNICATION	55,093,946.25	193,200,000.00	193,200,000.00	-	29
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	140,557,838.12	164,685,000.00	164,685,000.00	-	85
70472	HOTELS AND RESTUARANTS	-	12,731,000.00	12,731,000.00	-	0
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	9,280,000.00	12,000,000.00	12,000,000.00	-	77
70511	WASTE MANAGEMENT	1,172,716,368.84	1,037,682,000.00	1,037,682,000.00	-	113
70561	ENVIRONMENTAL PROTECTION N.E.C.	258,670,319.96	233,887,000.00	233,887,000.00	-	111
70611	HOUSING DEVELOPMENT	245,711,326.99	309,183,000.00	309,183,000.00	-	79
70621	COMMUNITY DEVELOPMENT	23,199,678.20	32,843,000.00	32,843,000.00	-	71

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70631	WATER SUPPLY	714,652,755.96	470,606,000.00	470,606,000.00	-	152
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,235,000.00	30,000,000.00	30,000,000.00	-	37
70711	PHARMACEUTICAL PRODUCTS	-	15,000,000.00	15,000,000.00	-	0
70731	GENERAL HOSPITAL SERVICES	7,082,324,715.42	10,564,852,000.00	9,504,852,000.00	1,060,000,000.00	67
70741	PUBLIC HEALTH SERVICES	164,341,245.00	6,357,669,000.00	6,357,669,000.00	-	3
70761	HEALTH N.E.C.	814,277,515.60	703,749,000.00	703,749,000.00	-	116
70811	RECREATIONAL AND SPORTING SERVICES	251,244,256.53	146,097,000.00	146,097,000.00	-	172
70831	BROADCASTING AND PUBLISHING SERVICES	757,964,294.81	992,000,000.00	992,000,000.00	-	76
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	269,974,652.17	230,869,000.00	230,869,000.00	-	117
70912	PRIMARY EDUCATION	143,315,224.84	81,675,000.00	81,675,000.00	-	175
70922	UPPER-SECONDARY EDUCATION	5,233,761,914.30	3,000,000,000.00	3,000,000,000.00	-	174
70941	FIRST STAGE OF TERTIARY EDUCATION	2,596,888,393.98	2,260,126,000.00	2,260,126,000.00	-	115
70942	SECOND STAGE OF TERTIARY EDUCATION	4,512,188,634.61	4,332,090,000.00	4,332,090,000.00	-	104
70951	EDUCATION NOT DEFINABLE BY LEVEL	174,805,942.31	140,574,000.00	140,574,000.00	-	124
70971	R & D EDUCATION	45,958,953.08	46,826,000.00	46,826,000.00	-	98
70981	EDUCATION N.E.C	477,691,007.38	409,833,000.00	409,833,000.00	-	117
71021	OLD AGE	19,240,289,623.30	24,141,950,000.00	24,141,950,000.00	-	80
71031	SURVIVORS	-	1,001,060,000.00	1,001,060,000.00	-	0
71041	FAMILY AND CHILDREN	50,679,371.74	76,318,000.00	76,318,000.00	-	66
71051	UNEMPLOYMENT	81,102,921.75	794,328,000.00	794,328,000.00	-	10
71071	SOCIAL EXCLUSION N.E.C.	15,513,800.00	16,200,000.00	16,200,000.00	-	96
71091	SOCIAL PROTECTION N.E.C.	53,166,459.89	68,000,000.00	68,000,000.00	-	78
Total Personnel Expenditure		51,127,527,842	68,925,524,000	67,865,524,000	1,060,000,000	74

NOTES 2B - SCHEDULE OF OVERHEAD COST EXPENDITURE BY FUNCTION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,577,349,995.20	36,289,567,000.00	36,289,567,000.00	-	59
70112	FINANCIAL AND FISCAL AFFAIRS	10,914,983,173.22	8,472,536,000.00	7,022,536,000.00	1,450,000,000.00	129
70131	GENERAL PERSONNEL SERVICES	1,315,214,492.76	1,796,136,000.00	1,757,836,000.00	38,300,000.00	73
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,334,661,959.02	4,616,003,000.00	4,611,000,000.00	5,003,000.00	29
70133	OTHER GENERAL SERVICES	6,187,236,388.48	10,403,189,000.00	21,113,294,000.00	(10,710,105,000.00)	59
70161	GENERAL PUBLIC SERVICES N.E.C.	579,516,307.25	598,333,000.00	598,333,000.00	-	97
70171	PUBLIC DEBT TRANSACTIONS	85,712,372.17	69,000,000.00	69,000,000.00	-	124
70331	LAW COURTS	5,053,769,047.89	1,766,291,000.00	1,766,291,000.00	-	286
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,640,185,614.76	30,300,000,000.00	14,800,000,000.00	15,500,000,000.00	12
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	8,176,371,585.68	1,062,320,000.00	1,062,320,000.00	-	770
70421	AGRICULTURE	228,303,766.93	588,635,000.00	588,635,000.00	-	39
70422	FORESTRY	962,137.25	378,440,000.00	378,440,000.00	-	0
70423	FISHING AND HUNTING	137,201,233.36	728,000,000.00	728,000,000.00	-	19
70435	ELECTRICITY	7,685,374.69	232,550,000.00	232,550,000.00	-	3
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,572,252.04	166,322,000.00	166,322,000.00	-	8
70451	ROAD TRANSPORT	8,018,205,215.62	7,980,984,000.00	7,980,984,000.00	-	100
70461	COMMUNICATION	339,616,882.79	638,306,000.00	638,306,000.00	-	53
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	33,253,738.87	99,820,000.00	99,820,000.00	-	33
70472	HOTELS AND RESTUARANTS	-	9,035,000.00	9,035,000.00	-	0
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	27,270,660.36	76,025,000.00	76,025,000.00	-	36
70511	WASTE MANAGEMENT	352,191,675.89	523,808,000.00	523,808,000.00	-	67
70561	ENVIRONMENTAL PROTECTION N.E.C.	128,293,299.75	410,000,000.00	410,000,000.00	-	31
70611	HOUSING DEVELOPMENT	3,730,105,052.09	902,660,000.00	895,660,000.00	7,000,000.00	413

Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
	₦	₦	₦	₦	%
70621 COMMUNITY DEVELOPMENT	95,909,555.33	5,210,993,000.00	9,210,993,000.00	(4,000,000,000.00)	2
70631 WATER SUPPLY	1,697,991,607.76	3,344,037,000.00	3,344,037,000.00	-	51
70661 HOUSING AND COMMUNITY AMENITIES N.E.C.	3,893,811,802.16	158,045,000.00	158,045,000.00	-	2464
70711 PHARMACEUTICAL PRODUCTS	-	2,298,350,000.00	2,298,350,000.00	-	0
70731 GENERAL HOSPITAL SERVICES	582,985,030.77	2,814,000,000.00	2,814,000,000.00	-	21
70732 SPECIALIZED HOSPITAL SERVICES	252,106,561.19	1,070,005,000.00	670,005,000.00	400,000,000.00	24
70741 PUBLIC HEALTH SERVICES	736,272,720.44	601,998,000.00	601,498,000.00	500,000.00	122
70761 HEALTH N.E.C.	740,456,658.35	1,537,300,000.00	1,537,300,000.00	-	48
70811 RECREATIONAL AND SPORTING SERVICES	1,293,179.79	2,600,000.00	2,600,000.00	-	50
70821 CULTURAL SERVICES	600,805.31	6,000,000.00	6,000,000.00	-	10
70831 BROADCASTING AND PUBLISHING SERVICES	3,130,491,827.37	5,008,450,000.00	6,008,450,000.00	(1,000,000,000.00)	63
70841 RELIGIOUS AND OTHER COMMUNITY SERVICES	3,494,456,747.52	7,178,995,000.00	7,178,995,000.00	-	49
70851 R & D RECREATION, CULTURE AND RELIGION	303,573.88	700,000.00	700,000.00	-	43
70912 PRIMARY EDUCATION	76,695,942.17	679,700,000.00	679,700,000.00	-	11
70922 UPPER-SECONDARY EDUCATION	95,227,971.17	549,000,000.00	549,000,000.00	-	17
70941 FIRST STAGE OF TERTIARY EDUCATION	772,494,568.18	1,650,628,000.00	1,650,628,000.00	-	47
70942 SECOND STAGE OF TERTIARY EDUCATION	1,906,069,059.77	1,881,624,000.00	1,881,624,000.00	-	101
70951 EDUCATION NOT DEFINABLE BY LEVEL	61,288,650.21	310,617,000.00	310,617,000.00	-	20
70971 R & D EDUCATION	6,507,626.25	4,000,000.00	4,000,000.00	-	163
70981 EDUCATION N.E.C	2,490,087,095.31	4,674,380,000.00	4,674,380,000.00	-	53
71021 OLD AGE	71,599,031.38	55,000,000.00	55,000,000.00	-	130
71041 FAMILY AND CHILDREN	122,328,482.66	1,465,891,000.00	1,465,891,000.00	-	8
71051 UNEMPLOYMENT	36,761,848.25	1,918,045,000.00	1,918,045,000.00	-	2
71071 SOCIAL EXCLUSION N.E.C.	104,720,860.67	250,000,000.00	250,000,000.00	-	42
71091 SOCIAL PROTECTION N.E.C.	1,770,601,022.73	1,809,930,000.00	1,809,930,000.00	-	98
TOTAL	94,022,724,455	152,588,248,000	150,897,550,000	1,690,698,000	62

NOTES 2C - SCHEDULE OF CAPITAL EXPENDITURE BY FUNCTION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,258,452,920.26	7,741,000,000.00	9,241,000,000.00	(1,500,000,000.00)	29
70112	FINANCIAL AND FISCAL AFFAIRS	5,712,633,344.00	6,674,650,000.00	7,674,650,000.00	(1,000,000,000.00)	86
70131	GENERAL PERSONNEL SERVICES	36,368,500.00	275,635,000.00	262,635,000.00	13,000,000.00	13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	799,013,850.00	2,615,500,000.00	2,615,500,000.00	-	31
70133	OTHER GENERAL SERVICES	3,004,714,000.68	6,668,350,000.00	6,668,350,000.00	-	45
70161	GENERAL PUBLIC SERVICES N.E.C.	6,117,372,969.47	5,211,286,000.00	5,211,286,000.00	-	117
70171	PUBLIC DEBT TRANSACTIONS	2,817,000.00	20,000,000.00	20,000,000.00	-	14
70331	LAW COURTS	1,939,193,721.25	1,867,200,000.00	1,867,200,000.00	-	104
70361	PUBLIC ORDER AND SAFETY N.E.C.	63,276,054,983.00	62,634,023,000.00	2,300,000,000.00	60,334,023,000.00	101
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,403,070,822.37	12,428,000,000.00	15,428,000,000.00	(3,000,000,000.00)	92
70421	AGRICULTURE	24,211,334,705.00	16,836,000,000.00	18,836,000,000.00	(2,000,000,000.00)	144
70422	FORESTRY	669,483,811.93	1,520,000,000.00	1,520,000,000.00	-	44
70423	FISHING AND HUNTING	1,062,407,207.50	5,903,000,000.00	7,903,000,000.00	(2,000,000,000.00)	18
70435	ELECTRICITY	2,687,920,450.00	3,858,231,000.00	3,633,231,000.00	225,000,000.00	70
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	25,100,000.00	1,000,000,000.00	1,000,000,000.00	-	3
70451	ROAD TRANSPORT	87,028,649,368.44	67,184,432,000.00	62,563,964,000.00	4,620,468,000.00	130
70461	COMMUNICATION	28,920,000.00	2,973,781,000.00	2,973,781,000.00	-	1
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	20,100,000.00	20,100,000.00	-	0
70472	HOTELS AND RESTUARANTS	-	185,000,000.00	185,000,000.00	-	0
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	153,233,160.00	464,000,000.00	464,000,000.00	-	33
70511	WASTE MANAGEMENT	-	217,340,000.00	217,340,000.00	-	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,460,258,867.00	11,090,391,000.00	18,090,391,000.00	(7,000,000,000.00)	22
70611	HOUSING DEVELOPMENT	25,076,368,013.35	24,228,300,000.00	25,228,300,000.00	(1,000,000,000.00)	104
70621	COMMUNITY DEVELOPMENT	-	3,894,992,000.00	6,729,015,000.00	(2,834,023,000.00)	0

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70631	WATER SUPPLY	1,758,986,697.88	8,730,000,000.00	9,730,000,000.00	(1,000,000,000.00)	20
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	100,339,000.00	391,500,000.00	391,500,000.00	-	26
70711	PHARMACEUTICAL PRODUCTS	-	186,325,000.00	186,325,000.00	-	0
70731	GENERAL HOSPITAL SERVICES	1,692,076,645.58	12,314,293,000.00	12,314,293,000.00	-	14
70732	SPECIALIZED HOSPITAL SERVICES	3,140,972,604.07	22,554,571,000.00	22,554,571,000.00	-	14
70741	PUBLIC HEALTH SERVICES	5,963,537,211.38	11,555,244,000.00	11,455,245,000.00	99,999,000.00	52
70761	HEALTH N.E.C.	12,654,147,312.48	19,967,625,000.00	19,967,625,000.00	-	63
70811	RECREATIONAL AND SPORTING SERVICES	-	10,000,000.00	10,000,000.00	-	0
70821	CULTURAL SERVICES	-	322,100,000.00	322,100,000.00	-	0
70831	BROADCASTING AND PUBLISHING SERVICES	580,299,118.31	6,440,000,000.00	8,440,000,000.00	(2,000,000,000.00)	9
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,926,248,877.71	8,119,235,000.00	4,378,400,000.00	3,740,835,000.00	85
70851	R & D RECREATION, CULTURE AND RELIGION	-	3,400,000.00	3,400,000.00	-	0
70912	PRIMARY EDUCATION	9,628,810,301.85	11,003,400,000.00	11,003,400,000.00	-	88
70922	UPPER-SECONDARY EDUCATION	150,769,020.00	500,000,000.00	500,000,000.00	-	30
70941	FIRST STAGE OF TERTIARY EDUCATION	822,359,464.83	7,239,929,000.00	7,239,929,000.00	-	11
70942	SECOND STAGE OF TERTIARY EDUCATION	10,055,402,212.54	14,552,165,000.00	14,552,165,000.00	-	69
70951	EDUCATION NOT DEFINABLE BY LEVEL	748,699,440.36	1,287,650,000.00	1,287,650,000.00	-	58
70971	R & D EDUCATION	25,000,000.00	20,000,000.00	20,000,000.00	-	125
70981	EDUCATION N.E.C	11,981,134,844.69	18,386,000,000.00	18,386,000,000.00	-	65
71021	OLD AGE	56,420,000.00	116,000,000.00	66,000,000.00	50,000,000.00	49
71041	FAMILY AND CHILDREN	5,595,739,355.72	8,134,900,000.00	8,134,900,000.00	-	69
71051	UNEMPLOYMENT	6,366,564,924.98	6,770,000,000.00	6,770,000,000.00	-	94
71071	SOCIAL EXCLUSION N.E.C.	-	2,100,000,000.00	7,100,000,000.00	(5,000,000,000.00)	0
71091	SOCIAL PROTECTION N.E.C.	6,988,530,000.00	6,213,000,000.00	8,213,000,000.00	(2,000,000,000.00)	112
	TOTAL	323,189,404,727	412,428,548,000	373,679,246,000	38,749,302,000	78

NOTES 2D - SCHEDULE OF PERSONNEL EXPENDITURE PROGRAMME

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
0101	Effective governance of the Agriculture Sector	550,461,778.47	375,489,000.00	375,489,000.00	-	147
0210	Societal Re-orientation - General	293,174,330.37	263,712,000.00	263,712,000.00	-	111
0401	Effective governance of the health system	8,060,943,476.02	15,581,270,000.00	16,641,270,000.00	(1,060,000,000.00)	52
0501	Effective governance of the education system	13,239,704,016.75	10,464,324,000.00	10,464,324,000.00	-	127
0610	Housing and Urban Development - General	683,078,787.37	722,880,000.00	722,880,000.00	-	94
0710	Gender - General	50,679,371.74	76,318,000.00	76,318,000.00	-	66
0810	Youth - General	347,860,978.28	956,625,000.00	956,625,000.00	-	36
0910	Environmental Improvement - General	1,442,151,094.80	1,286,869,000.00	1,286,869,000.00	-	112
1010	Water Resources and Rural Deve - General	714,652,755.96	470,606,000.00	470,606,000.00	-	152
1110	Information Communication and Technology - General	617,628,205.93	688,500,000.00	688,500,000.00	-	90
1210	Growing the Private Sector - General	471,954,139.14	854,836,000.00	854,836,000.00	-	55
1310	Reform of Government and Governance - General	24,594,926,371.10	36,051,215,000.00	36,051,215,000.00	-	68
1510	Rail - General	44,027,876.88	50,000,000.00	50,000,000.00	-	88
1610	Water Ways - General	16,284,659.00	22,880,000.00	22,880,000.00	-	71
	TOTAL	51,127,527,842	67,865,524,000	68,925,524,000	(1,060,000,000)	75

NOTES 2E - SCHEDULE OF OVERHEAD COST EXPENDITURE BY PROGRAMME

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
0101	Effective governance of the Agriculture Sector	213,078,274.83	527,500,000.00	527,500,000.00	-	40
0103	Enhancement of food production and productivity	9,964,243.01	53,400,000.00	53,400,000.00	-	19
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	137,201,233.36	728,000,000.00	728,000,000.00	-	19
0107	Promotion of enabling environment for increased agricultural development	5,261,249.09	7,735,000.00	7,735,000.00	-	68
0210	Societal Re-orientation - General	4,764,124,230.00	16,316,738,000.00	20,316,738,000.00	(4,000,000,000.00)	29
0310	Poverty Alleviation - General	141,482,708.92	2,168,045,000.00	2,168,045,000.00	-	7
0401	Effective governance of the health system	1,323,441,695.12	6,651,150,000.00	6,651,150,000.00	-	20
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens Provision of the right number and right skill mix of competent, motivated, and productive	711,189,666.30	1,600,005,000.00	1,200,005,000.00	400,000,000.00	44
0404	Human Resources for Health (HRH)	278,463,787.75	1,407,825,000.00	1,407,825,000.00	-	20
0409	Provision of universal health coverage and financial risk protection for citizens	277,189,609.33	70,498,000.00	69,998,000.00	500,000.00	393
0501	Effective governance of the education system	2,908,378,489.83	6,649,321,000.00	6,649,321,000.00	-	44
0503	Equity and inclusiveness in the provision of educational services	2,563,705,384.10	2,338,950,000.00	2,338,950,000.00	-	110
0610	Housing and Urban Development - General	7,571,437,642.42	4,873,130,000.00	4,866,130,000.00	7,000,000.00	155
0710	Gender - General	122,328,482.66	1,465,891,000.00	1,465,891,000.00	-	8
0810	Youth - General	250,363,068.51	614,700,000.00	614,700,000.00	-	41
0910	Environmental Improvement - General	481,447,112.89	1,312,248,000.00	1,312,248,000.00	-	37
1010	Water Resources and Rural Deve - General	1,697,991,607.76	3,344,037,000.00	3,344,037,000.00	-	51
1110	Information Communication and Technology - General	43,005,694.26	163,000,000.00	163,000,000.00	-	26
1210	Growing the Private Sector - General	8,222,316,566.84	1,327,672,000.00	1,327,672,000.00	-	619
1310	Reform of Government and Governance - General	54,622,697,479.73	96,908,369,000.00	91,625,171,000.00	5,283,198,000.00	56
1510	Rail - General	7,677,656,227.97	4,060,034,000.00	4,060,034,000.00	-	189
	TOTAL	94,022,724,455	152,588,248,000	150,897,550,000	1,690,698,000	62

NOTES 2F - SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
0101	Effective governance of the Agriculture Sector	24,203,129,705.00	16,500,000,000.00	17,500,000,000.00	(1,000,000,000.00)	147
0103	Enhancement of food production and productivity	-	213,000,000.00	1,213,000,000.00	(1,000,000,000.00)	0
	Enhancement of fisheries resources development (aquaculture, marine, inland,					
0105	artisanal)	1,062,407,207.50	5,903,000,000.00	7,903,000,000.00	(2,000,000,000.00)	18
0107	Promotion of enabling environment for increased agricultural development	8,205,000.00	123,000,000.00	123,000,000.00	-	7
0210	Societal Re-orientation - General	7,523,132,877.71	14,414,727,000.00	13,507,915,000.00	906,812,000.00	52
0310	Poverty Alleviation - General	6,366,564,924.98	8,870,000,000.00	13,870,000,000.00	(5,000,000,000.00)	72
0401	Effective governance of the health system	7,478,552,838.59	18,443,318,000.00	18,443,318,000.00	-	41
	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all					
0403	citizens	14,690,948,404.52	46,738,493,000.00	46,738,493,000.00	-	31
	Provision of the right number and right skill mix of competent, motivated, and					
0404	productive Human Resources for Health (HRH)	158,250,400.00	715,500,000.00	715,500,000.00	-	22
0409	Provision of universal health coverage and financial risk protection for citizens	1,281,232,530.40	1,396,247,000.00	1,296,248,000.00	99,999,000.00	92
0501	Effective governance of the education system	28,170,881,196.53	40,579,215,000.00	40,579,215,000.00	-	69
0503	Equity and inclusiveness in the provision of educational services	5,111,963,687.74	14,671,610,000.00	14,671,610,000.00	-	35
0610	Housing and Urban Development - General	78,295,968,260.82	66,134,666,000.00	61,409,666,000.00	4,725,000,000.00	118
0710	Gender - General	5,595,739,355.72	8,134,900,000.00	8,134,900,000.00	-	69
0810	Youth - General	1,000,000.00	80,000,000.00	80,000,000.00	-	1
0910	Environmental Improvement - General	3,129,742,678.93	12,827,731,000.00	19,827,731,000.00	(7,000,000,000.00)	24
1010	Water Resources and Rural Deve - General	1,758,986,697.88	8,730,000,000.00	9,730,000,000.00	(1,000,000,000.00)	20
1110	Information Communication and Technology - General	25,500,000.00	3,400,000,000.00	4,400,000,000.00	(1,000,000,000.00)	1
1210	Growing the Private Sector - General	11,428,170,822.37	13,444,100,000.00	16,444,100,000.00	(3,000,000,000.00)	85
1310	Reform of Government and Governance - General	111,881,117,448.23	121,172,044,000.00	67,275,021,000.00	53,897,023,000.00	92
1510	Rail - General	15,017,910,689.71	9,936,997,000.00	9,816,529,000.00	120,468,000.00	151
	TOTAL	323,189,404,727	412,428,548,000	373,679,246,000	38,749,302,000	78

PRESENTATION OF BED AND PHC EXPENDITURES

NOTES 3A - PRESENTATION OF BASIC EDUCATION EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Adminstrative Unit	Actual 2025	Final Budget 2025	Original Budget 2025	Suppleme ntary Budget 2025	Variance
		₦	₦	₦	₦	%
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	9,848,019,705.37	11,760,675,000.00	11,760,675,000.00	-	84
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	701,763.49	4,100,000.00	4,100,000.00	-	17
	TOTAL	9,848,721,468.86	11,764,775,000.00	11,764,775,000.00	-	84

NOTES 3A - PRESENTATION OF BASIC EDUCATION EXPENDITURE BY ECONOMIC CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Economic	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
	Total Expenditure	₦	₦	₦	₦	%
21010101	SALARY	127,033,974.84	68,675,000.00	68,675,000.00	-	185
21020101	NON REGULAR ALLOWANCES	16,281,250.00	13,000,000.00	13,000,000.00	-	125
					-	#DIV/0!
	TOTAL PERSONNEL	143,315,224.84	81,675,000.00	81,675,000.00	-	175
					-	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,980,000.00	339,000.00	100,900,000.00	(100,561,000.00)	879
22020201	ELECTRICITY CHARGES	461,000.00	7,500,000.00	7,500,000.00	-	6
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,829,700.00	10,173,000.00	10,173,000.00	-	57
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	21,088,500.00	25,146,000.00	25,146,000.00	-	84
22020402	MAINTENANCE OF OFFICE FURNITURE	8,878,100.00		5,200,000.00	(5,200,000.00)	#DIV/0!
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,430,500.00	2,700,000.00	2,700,000.00	-	127
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,270,000.00	3,000,000.00	3,000,000.00	-	276
22020501	LOCAL TRAINING	900,000.00	322,500,000.00	322,500,000.00	-	0
22020601	SECURITY SERVICES	14,000,000.00	65,699,000.00	65,699,000.00	-	21
22020701	FINANCIAL CONSULTING	100,000.00	1,200,000.00	1,200,000.00	-	8
22020801	MOTOR VEHICLE FUEL COST	5,862,000.00	9,422,000.00	9,422,000.00	-	62
22020901	BANK CHARGES (OTHER THAN INTEREST)	101,142.17	60,000.00	60,000.00	-	169
22021001	REFRESHMENT & MEALS	200,000.00	26,200,000.00	26,200,000.00	-	1
22021002	HONORARIUM & SITTING ALLOWANCE	4,595,000.00	200,561,000.00	100,000,000.00	100,561,000.00	2
					-	
	TOTAL OVERHEAD COST	76,695,942.17	674,500,000.00	679,700,000.00	(5,200,000.00)	11

Economic	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
Total Expenditure	₦	₦	₦	₦	%
23010112 PURCHASE OF OFFICE FURNITURE AND FITTINGS	32,130,000.00	589,550,000.00	589,550,000.00	-	5
23010113 PURCHASE OF COMPUTERS	-	27,607,000.00	27,607,000.00	-	0
23010114 PURCHASE OF COMPUTER PRINTERS	4,460,000.00	5,854,000.00	5,854,000.00	-	76
23010115 PURCHASE OF PHOTOCOPYING MACHINES	1,275,000.00	5,749,000.00	5,749,000.00	-	22
23010118 PURCHASE OF SCANNERS	2,030,000.00	6,851,000.00	6,851,000.00	-	30
23010119 PURCHASE OF POWER GENERATING SET	-	1,000,000.00	1,000,000.00	-	0
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,100,000.00	462,500,000.00	462,500,000.00	-	3
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	95,484,000.00	95,484,000.00	-	0
23010126 PURCHASE OF SPORTING / GAMING EQUIPMENT	41,908,410.00	10,762,000.00	10,762,000.00	-	389
23010130 PURCHASE OF RECREATIONAL FACILITIES	-	16,012,000.00	16,012,000.00	-	0
23010140 PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	946,873,721.75	1,155,016,000.00	1,155,016,000.00	-	82
23020105 CONSTRUCTION / PROVISION OF WATER FACILITIES	389,228,488.80	165,125,000.00	165,125,000.00	-	236
23020107 CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,390,159,920.58	3,945,780,000.00	3,945,780,000.00	-	162
23020111 CONSTRUCTION / PROVISION OF LIBRARIES	-	132,050,000.00	132,050,000.00	-	0
23020112 CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	171,150,000.00	171,150,000.00	-	0
23020113 CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	142,176,967.32	66,675,000.00	66,675,000.00	-	213
23020118 CONSTRUCTION / PROVISION OF INFRASTRUCTURE	22,488,737.46	2,364,185,000.00	2,364,185,000.00	-	1
23020127 CONSTRUCTION OF ICT INFRASTRUCTURES	-	32,340,000.00	32,340,000.00	-	0
23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,536,406,520.94	1,404,510,000.00	1,404,510,000.00	-	109
23050103 MONITORING AND EVALUATION	53,777,785.00	95,150,000.00	95,150,000.00	-	57
23050130 HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	50,794,750.00	250,050,000.00	250,050,000.00	-	20
TOTAL CAPITAL EXPENDITURE	9,628,810,301.85	11,003,400,000.00	11,003,400,000.00	-	88
TOTAL EXPENDITURE	9,848,821,468.86	11,759,575,000.00	11,764,775,000.00	(5,200,000.00)	84

BREAKDOWN OF PERSONNEL COST BY BY MDA

ADMIN CODE ADMIN NAME

051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

051701100100 BORNO STATE NOMADIC EDUCATION BOARD

TOTAL

Actual 2025

₦

143,315,224.84

143,315,224.84

BREAKDOWN OF OVERHEAD COST COST BY BY MDA

ADMIN CODE ADMIN NAME

051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

051701100100 BORNO STATE NOMADIC EDUCATION BOARD

TOTAL

Actual 2025

₦

75,994,178.68

701,763.49

76,695,942.17

BREAKDOWN OF CAPITAL EXPENDITURE COST BY BY MDA

ADMIN CODE ADMIN NAME

0517003001 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

0517011001 BORNO STATE NOMADIC EDUCATION BOARD

TOTAL

Actual 2025

₦

9,628,810,301.85

9,628,810,301.85

NOTES 3A - PRESENTATION OF BASIC EDUCATION EXPENDITURE BY PROGRAMME CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Programme (Sector and Objective)	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
0501	Effective governance of the education system	9,848,721,468.86	11,764,775,000.00	11,764,775,000.00	-	84
	TOTAL	9,848,721,468.86	11,764,775,000.00	11,764,775,000.00	-	84

NOTES 3A - PRESENTATION OF BASIC EDUCATION EXPENDITURE BY FUNCTIONAL CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
	Total Expenditure	₦	₦	₦	₦	%
70912	PRIMARY EDUCATION	9,848,721,468.86	11,764,775,000.00	11,764,775,000.00	-	84
	TOTAL	9,848,721,468.86	11,764,775,000.00	11,764,775,000.00	-	84

NOTES 3B - PRESENTATION PRIMARY HEALTHCARE EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

ADMIN CODE	ADMIN NAME	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	9,651,691,125.25	16,656,925,000.00	16,656,925,000.00	-	58
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	2,757,858,705.31	13,615,280,000.00	13,615,280,000.00	-	20
	TOTAL	12,409,549,830.56	30,272,205,000.00	30,272,205,000.00	-	41

NOTES 3B - PRESENTATION PRIMARY HEALTHCARE EXPENDITURE BY ECONOMIC CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Economic	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
21010101	SALARY	125,261,500.00	4,338,283,000.00	4,338,283,000.00	-	3
	TOTAL PERONNEL COST	125,261,500.00	4,338,283,000.00	4,338,283,000.00	-	3
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	425,323,270.48	300,000,000.00	300,000,000.00	-	142
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	90,000.00	20,000,000.00	20,000,000.00	-	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,500,000.00	150,000,000.00	150,000,000.00	-	6
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	988,000.00	20,000,000.00	20,000,000.00	-	5
22020801	MOTOR VEHICLE FUEL COST	-	-	15,000,000.00	(15,000,000.00)	#DIV/0!
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,181,834.63	1,500,000.00	1,500,000.00	-	1545
22021001	REFRESHMENT & MEALS	-	10,000,000.00	10,000,000.00	-	0
22021002	HONORARIUM & SITTING ALLOWANCE	-	13,500,000.00	13,500,000.00	-	0
	TOTAL OVERHEAD COST	459,083,105.11	515,000,000.00	530,000,000.00	(15,000,000.00)	89
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,000,000.00	10,000,000.00	-	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	275,229,425.00	1,050,000,000.00	1,050,000,000.00	-	26
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00	-	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	9,376,461,700.25	15,436,925,000.00	15,436,925,000.00	-	61
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	150,000,000.00	150,000,000.00	-	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	437,161,677.66	6,039,000,000.00	6,039,000,000.00	-	7
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	50,000,000.00	-	0
23050101	RESEARCH AND DEVELOPMENT	-	40,000,000.00	40,000,000.00	-	0
23050102	COMPUTER SOFTWARE ACQUISITION	-	5,000,000.00	5,000,000.00	-	0
23050103	MONITORING AND EVALUATION	-	250,000,000.00	250,000,000.00	-	0
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	-	50,000,000.00	50,000,000.00	-	0
23050136	Human Health Intervention Programme	1,736,352,422.54	2,122,997,000.00	2,122,997,000.00	-	82
	TOTAL CAPITAL EXPENDITURE	11,825,205,225.45	25,403,922,000.00	25,403,922,000.00	-	47
	TOTAL EXPENDITURE	12,409,549,830.56	30,257,205,000.00	30,272,205,000.00	(15,000,000.00)	41

BREAKDOWN OF PERSONNEL COST BY BY MDA

ADMIN CODE	ADMIN NAME
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES
	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD
052100300100	(BSPHCDB)
TOTAL	

Actual 2025				
₦				
125,261,500.00				
125,261,500.00				
Actual 2025				
₦				
459,083,105.11				

NOTES 3B - PRESENTATION PRIMARY HEALTHCARE EXPENDITURE BY PROGRAMME CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Programme (Sector and Objective)	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
0401	Effective governance of the health system	400,490,925.00	5,558,283,000.00	5,558,283,000.00	-	7
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	12,009,058,905.56	24,713,922,000.00	24,713,922,000.00	-	49
	TOTAL	12,409,549,830.56	30,272,205,000.00	30,272,205,000.00	-	41

NOTES 3B - PRESENTATION PRIMARY HEALTHCARE EXPENDITURE BY FUNCTION CLASSIFICATION

BORNO STATE GOVERNMENT OF NIGERIA

SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

Code	Function	Actual 2025	Final Budget 2025	Original Budget 2025	Supplementary Budget 2025	Variance
		₦	₦	₦	₦	%
70741	PUBLIC HEALTH SERVICES	2,757,858,705.31	13,615,280,000.00	13,615,280,000.00	-	20
70761	HEALTH N.E.C.	9,651,691,125.25	16,656,925,000.00	16,656,925,000.00	-	58
	TOTAL	12,409,549,830.56	30,272,205,000.00	30,272,205,000.00	-	41

