

Borno State Government 2024 Approved Budget Summary

Item	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
Opening Balance		1,300,000,000.00	1,300,000,000.00	30,030,605,702.00	5,000,000,000.00	5,000,000,000.00	
Recurrent Revenue	98,572,480,007.42	137,846,861,000.00	137,846,861,000.00	93,269,175,268.27	201,872,853,000.00	201,872,853,000.00	-
11 - GOVERNMENT SHARE OF FAAC	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	174,380,608,000.00	-
12 - INDEPENDENT REVENUE	19,198,880,899.70	33,171,306,000.00	33,171,306,000.00	14,276,702,824.03	27,492,245,000.00	27,492,245,000.00	-
Recurrent Expenditure	60,516,161,061.45	104,245,879,000.00	104,370,628,000.00	46,996,779,551.48	142,326,613,000.00	150,360,886,000.00	-
21 - PERSONNEL COST	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	-
22 - OTHER RECURRENT COSTS, of which:	28,218,061,082.75	62,116,873,000.00	62,200,622,000.00	23,161,981,135.61	93,566,924,000.00	100,074,007,000.00	-
<i>Other Non Debt Recurrent</i>	<i>23,889,037,029.53</i>	<i>56,475,813,000.00</i>	<i>56,559,562,000.00</i>	<i>17,655,351,191.60</i>	<i>75,112,933,000.00</i>	<i>81,620,016,000.00</i>	-
<i>Debt Service</i>	<i>4,329,024,053.22</i>	<i>5,641,060,000.00</i>	<i>5,641,060,000.00</i>	<i>5,506,629,944.01</i>	<i>18,453,991,000.00</i>	<i>18,453,991,000.00</i>	-
Transfer to Capital Account	38,056,318,945.97	34,900,982,000.00	34,776,233,000.00	76,303,001,418.79	64,546,240,000.00	56,511,967,000.00	-
Other Receipts	59,406,881,425.47	96,185,089,000.00	96,185,089,000.00	4,994,137,001.46	133,746,983,000.00	151,859,293,000.00	-
13 - AID AND GRANTS	44,138,119,709.26	58,757,581,000.00	58,757,581,000.00	3,540,027,712.33	87,109,839,000.00	102,109,839,000.00	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEI	15,268,761,716.21	37,427,508,000.00	37,427,508,000.00	1,454,109,289.13	46,637,144,000.00	49,749,454,000.00	-
23 - CAPITAL EXPENDITURE (Capital Expen	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
Total Revenue (including OB)	157,979,361,432.89	235,331,950,000.00	235,331,950,000.00	128,293,917,971.73	340,619,836,000.00	358,732,146,000.00	-
Total Expenditure	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
Closing Balance	48,778,580,621.57	-	-	42,823,668,312.05	-	-	-2,932,841,000.00

Borno State Government 2024 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	174,380,608,000.00	27,492,245,000.00	201,872,853,000.00	102,109,839,000.00	49,749,454,000.00	151,859,293,000.00	353,732,146,000.00
01000000000	ADMINISTRATION SECTOR	-	1,724,650,000.00	1,724,650,000.00	7,751,693,000.00	2,000,000,000.00	9,751,693,000.00	11,476,343,000.00
01110000000	GOVERNOR'S OFFICE	-	45,666,000.00	45,666,000.00	-	-	-	45,666,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	45,666,000.00	45,666,000.00	-	-	-	45,666,000.00
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	-	1,448,802,000.00	1,448,802,000.00	5,238,000,000.00	-	5,238,000,000.00	6,686,802,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	70,000,000.00	70,000,000.00	-	-	-	70,000,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	-	1,378,802,000.00	1,378,802,000.00	-	-	-	1,378,802,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	-	-	-	5,238,000,000.00	-	5,238,000,000.00	5,238,000,000.00
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	-	-	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	-	-	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	-	118,132,000.00	118,132,000.00	-	-	-	118,132,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	-	16,100,000.00	16,100,000.00	-	-	-	16,100,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	102,032,000.00	102,032,000.00	-	-	-	102,032,000.00
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	150,000.00	150,000.00	373,133,000.00	-	373,133,000.00	373,283,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	150,000.00	150,000.00	-	-	-	150,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	-	-	373,133,000.00	-	373,133,000.00	373,133,000.00
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	1,900,000.00	1,900,000.00	2,140,560,000.00	-	2,140,560,000.00	2,142,460,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	1,900,000.00	1,900,000.00	590,000,000.00	-	590,000,000.00	591,900,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	-	-	1,550,560,000.00	-	1,550,560,000.00	1,550,560,000.00
02000000000	ECONOMIC SECTOR	174,380,608,000.00	22,668,780,000.00	197,049,388,000.00	69,912,594,000.00	40,249,454,000.00	110,162,048,000.00	307,211,436,000.00
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	408,858,000.00	408,858,000.00	-	1,706,944,000.00	1,706,944,000.00	2,115,802,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	-	-	-	1,706,944,000.00	1,706,944,000.00	1,706,944,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	-	10,500,000.00	10,500,000.00	-	-	-	10,500,000.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	-	398,358,000.00	398,358,000.00	-	-	-	398,358,000.00
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	174,380,608,000.00	19,545,799,000.00	193,926,407,000.00	62,600,000,000.00	25,500,000,000.00	88,100,000,000.00	282,026,407,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	1,000,000.00	1,000,000.00	62,600,000,000.00	25,500,000,000.00	88,100,000,000.00	88,101,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	174,380,608,000.00	-	174,380,608,000.00	-	-	-	174,380,608,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	-	19,544,799,000.00	19,544,799,000.00	-	-	-	19,544,799,000.00
02380000000	MINISTRY OF BUDGET AND PLANNING	-	500,000.00	500,000.00	-	-	-	500,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	500,000.00	500,000.00	-	-	-	500,000.00
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	653,478,000.00	653,478,000.00	-	-	-	653,478,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	-	211,440,000.00	211,440,000.00	-	-	-	211,440,000.00
022205200100	BORNO STATE HOTELS	-	147,400,000.00	147,400,000.00	-	-	-	147,400,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	132,725,000.00	132,725,000.00	-	-	-	132,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	65,775,000.00	65,775,000.00	-	-	-	65,775,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	35,788,000.00	35,788,000.00	-	-	-	35,788,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	44,350,000.00	44,350,000.00	-	-	-	44,350,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
02290000000	MINISTRY OF TRANSPORT AND ENERGY	-	1,854,145,000.00	1,854,145,000.00	-	-	-	1,854,145,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	46,000,000.00	46,000,000.00	-	-	-	46,000,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	-	548,495,000.00	548,495,000.00	-	-	-	548,495,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	-	1,259,650,000.00	1,259,650,000.00	-	-	-	1,259,650,000.00
02340000000	MINISTRY OF WORKS AND HOUSING	-	86,000,000.00	86,000,000.00	-	8,042,510,000.00	8,042,510,000.00	8,128,510,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	-	71,000,000.00	71,000,000.00	-	8,042,510,000.00	8,042,510,000.00	8,113,510,000.00
02520000000	MINISTRY OF WATER RESOURCES	-	120,000,000.00	120,000,000.00	652,594,000.00	5,000,000,000.00	5,652,594,000.00	5,772,594,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	120,000,000.00	120,000,000.00	251,190,000.00	-	251,190,000.00	371,190,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	401,404,000.00	5,000,000,000.00	5,401,404,000.00	5,401,404,000.00
02560000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMEN	-	-	-	6,660,000,000.00	-	6,660,000,000.00	6,660,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	-	-	-	6,660,000,000.00	-	6,660,000,000.00	6,660,000,000.00
03000000000	LAW & JUSTICE SECTOR	-	371,600,000.00	371,600,000.00	-	-	-	371,600,000.00
03180000000	BORNO STATE JUDICIAL SERVICE COMMISSION	-	75,580,000.00	75,580,000.00	-	-	-	75,580,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	-	-	50,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	74,000,000.00	74,000,000.00	-	-	-	74,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	-	30,000.00	30,000.00	-	-	-	30,000.00
031805400100	BORNO STATE AREA COURT	-	1,500,000.00	1,500,000.00	-	-	-	1,500,000.00
03260000000	MINISTRY OF JUSTICE	-	296,020,000.00	296,020,000.00	-	-	-	296,020,000.00
032600100100	MINISTRY OF JUSTICE	-	285,000,000.00	285,000,000.00	-	-	-	285,000,000.00

032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	11,020,000.00	11,020,000.00	-	-	-	11,020,000.00
050000000000	SOCIAL SECTOR	-	2,727,215,000.00	2,727,215,000.00	24,445,552,000.00	7,500,000,000.00	31,945,552,000.00	34,672,767,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	1,255,000.00	1,255,000.00	-	-	-	1,255,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	1,255,000.00	1,255,000.00	-	-	-	1,255,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	1,070,289,000.00	1,070,289,000.00	15,503,661,000.00	-	15,503,661,000.00	16,573,950,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	8,000,000.00	8,000,000.00	5,000,000,000.00	-	5,000,000,000.00	5,008,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-	2,500,000.00	2,500,000.00	3,309,784,000.00	-	3,309,784,000.00	3,312,284,000.00
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	-	-	50,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	9,000,000.00	9,000,000.00	-	-	-	9,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	50,000,000.00	50,000,000.00	1,804,402,000.00	-	1,804,402,000.00	1,854,402,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	-	-	-	363,582,000.00	-	363,582,000.00	363,582,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	-	225,000,000.00	225,000,000.00	569,344,000.00	-	569,344,000.00	794,344,000.00
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	5,500,000.00	5,500,000.00	-	-	-	5,500,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	-	71,457,000.00	71,457,000.00	-	-	-	71,457,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENC	-	22,500,000.00	22,500,000.00	607,759,000.00	-	607,759,000.00	630,259,000.00
051705600100	BORNO STATE UNIVERSITY (BOSU)	-	604,500,000.00	604,500,000.00	3,848,790,000.00	-	3,848,790,000.00	4,453,290,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STU	-	4,729,000.00	4,729,000.00	-	-	-	4,729,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	-	21,653,000.00	21,653,000.00	-	-	-	21,653,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	35,400,000.00	35,400,000.00	-	-	-	35,400,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	-	1,534,388,000.00	1,534,388,000.00	8,296,641,000.00	-	8,296,641,000.00	9,831,029,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	-	30,000,000.00	30,000,000.00	5,686,161,000.00	-	5,686,161,000.00	5,716,161,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,170,855,000.00	1,170,855,000.00	765,388,000.00	-	765,388,000.00	1,936,243,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	-	-	-	1,845,092,000.00	-	1,845,092,000.00	1,845,092,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	-	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	-	45,533,000.00	45,533,000.00	-	-	-	45,533,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	-	83,000,000.00	83,000,000.00	-	-	-	83,000,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
053500000000	MINISTRY OF ENVIRONMENT	-	117,533,000.00	117,533,000.00	645,250,000.00	7,500,000,000.00	8,145,250,000.00	8,262,783,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	15,533,000.00	15,533,000.00	645,250,000.00	7,500,000,000.00	8,145,250,000.00	8,160,783,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	-	102,000,000.00	102,000,000.00	-	-	-	102,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	-	3,750,000.00	3,750,000.00	-	-	-	3,750,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	-	3,750,000.00	3,750,000.00	-	-	-	3,750,000.00

Borno State Government 2024 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	50,286,879,000.00	100,074,007,000.00	150,360,886,000.00	208,371,260,000.00	358,732,146,000.00
010000000000	ADMINISTRATION SECTOR	5,225,263,000.00	40,019,373,000.00	45,244,636,000.00	22,440,171,000.00	67,719,807,000.00
011100000000	GOVERNOR'S OFFICE	273,575,000.00	18,319,325,000.00	18,592,900,000.00	4,789,689,000.00	23,382,589,000.00
011100100100	GOVERNMENT HOUSE	181,816,000.00	13,496,000,000.00	13,677,816,000.00	2,998,900,000.00	16,676,716,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	-	3,571,000,000.00	3,571,000,000.00	131,000,000.00	3,702,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	38,000,000.00	1,162,325,000.00	1,200,325,000.00	1,601,789,000.00	2,802,114,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	53,759,000.00	90,000,000.00	143,759,000.00	58,000,000.00	201,759,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,049,387,000.00	6,000,096,000.00	8,049,483,000.00	9,555,137,000.00	17,604,620,000.00
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,585,189,000.00	2,190,627,000.00	3,775,816,000.00	2,578,765,000.00	6,354,581,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,000,000.00	14,220,000.00	44,220,000.00	611,500,000.00	655,720,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	187,894,000.00	65,700,000.00	253,594,000.00	2,170,500,000.00	2,424,094,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPME	17,000,000.00	200,000,000.00	217,000,000.00	107,500,000.00	324,500,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	50,280,000.00	385,100,000.00	435,380,000.00	70,000,000.00	505,380,000.00
016101100100	LAGOS LIAISON OFFICE	-	1,175,000.00	1,175,000.00	-	1,175,000.00
016102100200	ABUJA LIAISON OFFICE	36,290,000.00	321,041,000.00	357,331,000.00	-	357,331,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	960,000.00	2,523,000.00	3,483,000.00	2,072,000.00	5,555,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	4,280,000.00	14,660,000.00	18,940,000.00	3,500,000.00	22,440,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	71,494,000.00	1,093,000,000.00	1,164,494,000.00	176,000,000.00	1,340,494,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	56,000,000.00	1,629,500,000.00	1,685,500,000.00	1,902,000,000.00	3,587,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	5,000,000.00	44,775,000.00	49,775,000.00	247,150,000.00	296,925,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	5,000,000.00	37,775,000.00	42,775,000.00	1,686,150,000.00	1,728,925,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	2,388,017,000.00	2,398,191,000.00	1,651,530,000.00	4,049,721,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	2,327,117,000.00	2,337,291,000.00	1,264,030,000.00	3,601,321,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	60,900,000.00	60,900,000.00	387,500,000.00	448,400,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	720,365,000.00	5,489,330,000.00	6,209,695,000.00	1,891,500,000.00	8,101,195,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY	691,122,000.00	5,444,980,000.00	6,136,102,000.00	1,840,000,000.00	7,976,102,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,243,000.00	44,350,000.00	73,593,000.00	51,500,000.00	125,093,000.00

012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	739,295,000.00	5,452,390,000.00	6,191,685,000.00	3,482,030,000.00	9,673,715,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	409,090,000.00	5,358,790,000.00	5,767,880,000.00	3,247,000,000.00	9,014,880,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	330,205,000.00	93,000,000.00	423,205,000.00	100,000,000.00	523,205,000.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	-	600,000.00	600,000.00	135,030,000.00	135,630,000.00
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	434,650,000.00	1,482,333,000.00	105,000,000.00	1,587,333,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	431,737,000.00	1,479,420,000.00	105,000,000.00	1,584,420,000.00
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	-	2,913,000.00	2,913,000.00	-	2,913,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	193,192,000.00	360,754,000.00	553,946,000.00	241,575,000.00	795,521,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	116,940,000.00	100,789,000.00	217,729,000.00	84,925,000.00	302,654,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	72,752,000.00	231,295,000.00	304,047,000.00	133,650,000.00	437,697,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	3,500,000.00	28,670,000.00	32,170,000.00	23,000,000.00	55,170,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	37,873,000.00	90,613,000.00	16,050,000.00	106,663,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	37,873,000.00	90,613,000.00	16,050,000.00	106,663,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	1,165,080,000.00	1,183,315,000.00	531,910,000.00	1,715,225,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	1,165,080,000.00	1,183,315,000.00	531,910,000.00	1,715,225,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	120,617,000.00	391,858,000.00	512,475,000.00	175,725,000.00	703,225,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	361,100,000.00	411,100,000.00	52,500,000.00	478,600,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	70,617,000.00	30,758,000.00	101,375,000.00	123,250,000.00	224,625,000.00
020000000000	ECONOMIC SECTOR	18,664,455,000.00	42,142,991,100.00	60,807,446,100.00	105,243,997,000.00	166,031,443,100.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	1,078,077,000.00	117,271,000.00	1,195,348,000.00	12,311,500,000.00	13,506,848,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	506,480,000.00	60,500,000.00	566,980,000.00	9,791,000,000.00	10,357,980,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	108,323,000.00	8,265,000.00	116,588,000.00	247,850,000.00	364,438,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	1,200,000.00	1,305,000.00	-	1,305,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	36,269,000.00	1,839,000.00	38,108,000.00	404,872,000.00	442,980,000.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	426,900,000.00	45,467,000.00	472,367,000.00	1,567,778,000.00	2,040,145,000.00
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	-	-	-	300,000,000.00	300,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,818,688,000.00	24,938,439,000.00	40,757,127,000.00	7,061,644,000.00	47,818,771,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	596,700,000.00	23,255,586,000.00	23,852,286,000.00	6,020,000,000.00	29,872,286,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	10,250,000.00	74,550,000.00	84,800,000.00	25,200,000.00	110,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	15,000,000,000.00	767,340,000.00	15,767,340,000.00	98,800,000.00	15,866,140,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	211,738,000.00	840,963,000.00	1,052,701,000.00	917,644,000.00	1,970,345,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	4,217,000.00	11,276,452,000.00	11,260,669,000.00	1,572,575,000.00	12,818,244,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	1,254,050,000.00	1,234,050,000.00	1,350,000,000.00	2,584,050,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	4,217,000.00	22,402,000.00	26,619,000.00	222,575,000.00	249,194,000.00
023800500100	SEVICE WIDE VOTE	-	9,985,000,000.00	9,985,000,000.00	-	9,985,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	321,763,000.00	209,179,000.00	530,942,000.00	3,296,188,000.00	3,827,130,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	60,000,000.00	89,730,000.00	149,730,000.00	2,800,000,000.00	2,949,730,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	58,880,000.00	30,892,000.00	89,772,000.00	142,326,000.00	232,098,000.00
022205200100	BORNO STATE HOTELS	10,000,000.00	9,035,000.00	19,035,000.00	26,472,000.00	45,507,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	81,772,000.00	30,029,000.00	111,801,000.00	36,000,000.00	147,801,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,160,000.00	4,560,000.00	6,720,000.00	7,785,000.00	14,505,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	-	-	4,330,000.00	4,330,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	66,250,000.00	37,403,000.00	103,653,000.00	154,347,000.00	258,000,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	6,915,000.00	600,000.00	7,515,000.00	3,000,000.00	10,515,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	21,906,000.00	6,330,000.00	28,236,000.00	108,928,000.00	137,164,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	13,880,000.00	600,000.00	14,480,000.00	13,000,000.00	27,480,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	435,964,000.00	2,490,517,100.00	2,926,481,100.00	4,716,989,000.00	7,643,470,100.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	38,000,000.00	2,017,981,100.00	2,055,981,100.00	3,060,371,000.00	5,116,352,100.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	176,112,000.00	360,741,000.00	536,853,000.00	300,000,000.00	836,853,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	160,200,000.00	99,795,000.00	259,995,000.00	179,984,000.00	439,979,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	61,652,000.00	12,000,000.00	73,652,000.00	1,176,634,000.00	1,250,286,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	583,323,000.00	652,997,000.00	1,236,320,000.00	44,208,699,000.00	45,445,019,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	377,760,000.00	353,100,000.00	730,860,000.00	33,337,000,000.00	34,067,860,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	136,500,000.00	209,350,000.00	345,850,000.00	10,150,699,000.00	10,496,549,000.00
023400700100	BORNO STATE HOUSING CORPORATION	69,063,000.00	90,547,000.00	159,610,000.00	721,000,000.00	880,610,000.00
025000000000	FISCAL RESPONSIBILITY BOARD /AGENCY	-	500,000.00	500,000.00	-	500,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	500,000.00	500,000.00	-	500,000.00
025200000000	MINISTRY OF WATER RESOURCES	389,800,000.00	2,287,277,000.00	2,677,077,000.00	7,048,205,000.00	9,725,282,000.00
025200100100	MINISTRY OF WATER RESOURCES	385,000,000.00	2,173,670,000.00	2,558,670,000.00	4,162,406,000.00	6,721,076,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	4,800,000.00	113,607,000.00	118,407,000.00	2,885,799,000.00	3,004,206,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMEN	32,623,000.00	170,359,000.00	202,982,000.00	25,028,197,000.00	25,231,179,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	32,623,000.00	170,359,000.00	202,982,000.00	25,028,197,000.00	25,231,179,000.00
030000000000	LAW & JUSTICE SECTOR	1,373,715,000.00	1,685,741,000.00	3,059,456,000.00	844,548,000.00	3,904,004,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,167,901,000.00	1,181,465,000.00	2,349,366,000.00	57,254,000.00	2,406,620,000.00

031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	67,470,000.00	1,500,000.00	68,970,000.00	-	68,970,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	755,000,000.00	910,000,000.00	1,665,000,000.00	40,000,000.00	1,705,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	95,000,000.00	193,765,000.00	288,765,000.00	17,254,000.00	306,019,000.00
031805400100	BORNO STATE AREA COURT	250,431,000.00	76,200,000.00	326,631,000.00	-	326,631,000.00
032600000000	MINISTRY OF JUSTICE	205,814,000.00	504,276,000.00	710,090,000.00	787,294,000.00	1,497,384,000.00
032600100100	MINISTRY OF JUSTICE	193,414,000.00	491,260,000.00	684,674,000.00	769,000,000.00	1,453,674,000.00
032600200100	BORNO STATE PREROGATIVE OF MERCY	12,400,000.00	1,996,000.00	14,396,000.00	6,294,000.00	20,690,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	11,020,000.00	11,020,000.00	12,000,000.00	23,020,000.00
050000000000	SOCIAL SECTOR	25,023,446,000.00	16,225,901,900.00	41,249,347,900.00	79,842,544,000.00	121,091,891,900.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	561,441,000.00	668,029,000.00	4,219,267,000.00	4,887,296,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	561,441,000.00	668,029,000.00	4,219,267,000.00	4,887,296,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,173,123,000.00	3,677,018,000.00	13,850,141,000.00	26,516,106,000.00	40,366,247,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	255,000,000.00	1,901,811,000.00	2,156,811,000.00	8,915,752,000.00	11,072,563,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	65,100,000.00	38,586,000.00	103,686,000.00	5,788,413,000.00	5,892,099,000.00
051700800100	BORNO STATE LIBRARY BOARD	62,992,000.00	4,551,000.00	67,543,000.00	40,000,000.00	107,543,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,417,000.00	3,000,000.00	143,417,000.00	141,000,000.00	284,417,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	318,000.00	600,000.00	918,000.00	7,200,000.00	8,118,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	4,200,000,000.00	32,159,000.00	4,232,159,000.00	672,000,000.00	4,904,159,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	66,870,000.00	251,520,000.00	318,390,000.00	2,037,000,000.00	2,355,390,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,478,000.00	765,000.00	3,243,000.00	1,090,773,000.00	1,122,016,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,892,981,000.00	360,000,000.00	2,252,981,000.00	892,265,000.00	3,145,246,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	531,144,000.00	94,708,000.00	625,852,000.00	668,500,000.00	1,294,352,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENC	644,237,000.00	73,000,000.00	717,237,000.00	781,600,000.00	1,498,837,000.00
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,104,790,000.00	630,500,000.00	1,735,290,000.00	2,134,000,000.00	3,869,290,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,500,000.00	130,179,000.00	134,679,000.00	2,404,510,000.00	2,539,189,000.00
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	-	-	-	100,000,000.00	100,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STU	157,050,000.00	5,529,000.00	162,579,000.00	92,182,000.00	254,761,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	398,623,000.00	86,710,000.00	485,333,000.00	598,411,000.00	1,083,744,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	646,623,000.00	35,400,000.00	682,023,000.00	152,500,000.00	834,523,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	13,048,811,000.00	2,127,303,000.00	15,176,114,000.00	36,545,640,000.00	51,721,754,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	679,750,000.00	561,300,000.00	1,241,050,000.00	8,590,700,000.00	9,831,750,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	15,068,000.00	76,221,000.00	91,289,000.00	1,145,577,000.00	1,236,866,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	3,000,178,000.00	531,500,000.00	3,531,678,000.00	1,487,977,000.00	5,019,655,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	9,300,425,000.00	842,500,000.00	10,142,925,000.00	754,250,000.00	10,897,175,000.00
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	31,390,000.00	53,470,000.00	84,860,000.00	140,394,000.00	225,254,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	22,000,000.00	38,300,000.00	60,300,000.00	50,000,000.00	110,300,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	-	24,012,000.00	24,012,000.00	24,376,742,000.00	24,400,754,000.00
053500000000	MINISTRY OF ENVIRONMENT	927,830,000.00	477,165,000.00	1,404,995,000.00	4,038,021,000.00	5,443,016,000.00
053500100100	MINISTRY OF ENVIRONMENT	229,694,000.00	22,245,000.00	251,939,000.00	3,787,849,000.00	4,039,788,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	698,136,000.00	453,720,000.00	1,151,856,000.00	110,172,000.00	1,262,028,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	-	1,200,000.00	1,200,000.00	40,000,000.00	41,200,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	-	-	100,000,000.00	100,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	644,844,000.00	702,428,000.00	1,347,272,000.00	3,895,078,000.00	5,242,350,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	492,262,000.00	699,866,000.00	1,192,128,000.00	3,771,213,000.00	4,963,341,000.00
053905100100	BORNO STATE SPORTS COUNCIL	147,139,000.00	1,962,000.00	1,499,101,000.00	23,865,000.00	172,966,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	5,443,000.00	600,000.00	6,043,000.00	-	6,043,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	-	-	-	100,000,000.00	100,000,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	7,207,536,900.00	7,254,786,900.00	1,325,155,000.00	8,579,941,900.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	7,207,536,900.00	7,254,786,900.00	1,325,155,000.00	8,579,941,900.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	75,000,000.00	1,473,010,000.00	1,548,010,000.00	3,303,277,000.00	4,851,287,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	70,000,000.00	1,463,400,000.00	1,533,400,000.00	3,210,877,000.00	4,744,277,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	5,000,000.00	8,910,000.00	13,910,000.00	84,000,000.00	97,910,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	100,000.00	100,000.00	5,000,000.00	5,100,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	600,000.00	600,000.00	3,400,000.00	4,000,000.00

051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	12,117,295,356.40	9,312,284,000.00	9,312,284,000.00	5,842,983.14	3,312,284,000.00	3,312,284,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	2,559,714.00	6,028,000.00	6,028,000.00	89,058,670.71	9,000,000.00	9,000,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	28,570,268.76	854,402,000.00	854,402,000.00	-	1,854,402,000.00	1,854,402,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	-	363,582,000.00	363,582,000.00	-	363,582,000.00	363,582,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,092,053,858.39	6,710,771,000.00	6,710,771,000.00	366,546,034.79	794,344,000.00	794,344,000.00	-
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	26,735,423.19	21,765,000.00	21,765,000.00	6,206,315.52	5,500,000.00	5,500,000.00	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	294,847,973.40	744,404,000.00	744,404,000.00	73,245,401.00	71,457,000.00	71,457,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIEN	17,414,348.10	1,096,258,000.00	1,096,258,000.00	3,212,218.00	630,259,000.00	630,259,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,215,082,774.58	3,741,720,000.00	3,741,720,000.00	179,926,080.00	4,453,290,000.00	4,453,290,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	66,600.00	19,000,000.00	19,000,000.00	-	10,000,000.00	10,000,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STU	4,001,164.25	4,503,000.00	4,503,000.00	2,598,592.75	4,729,000.00	4,729,000.00	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	22,062,974.96	19,900,000.00	19,900,000.00	14,473,422.71	21,653,000.00	21,653,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	21,484,269.50	36,705,000.00	36,705,000.00	24,339,781.00	35,400,000.00	35,400,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	1,052,094,489.16	3,656,871,000.00	3,656,871,000.00	201,391,432.58	9,831,029,000.00	9,831,029,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	5,716,161,000.00	5,716,161,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,880,488,000.00	1,880,488,000.00	-	1,936,243,000.00	1,936,243,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	744,000,000.00	1,266,692,000.00	1,266,692,000.00	-	1,845,092,000.00	1,845,092,000.00	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	200,000,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	42,701,569.21	40,391,000.00	40,391,000.00	64,217,369.40	45,533,000.00	45,533,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	90,023,201.05	56,300,000.00	56,300,000.00	75,871,455.39	83,000,000.00	83,000,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	2,245,297,213.22	4,810,783,000.00	4,810,783,000.00	441,952,063.12	8,262,783,000.00	8,262,783,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	2,237,632,825.61	4,810,783,000.00	4,810,783,000.00	441,952,063.12	8,160,783,000.00	8,160,783,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	7,664,387.61	-	-	-	102,000,000.00	102,000,000.00	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	3,750,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	3,750,000.00	-

Borno State Government 2024 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Recurrent Revenue	98,572,480,007.42	137,846,861,000.00	137,846,861,000.00	93,269,175,268.27	201,872,853,000.00	201,872,853,000.00	-
010000000000	ADMINISTRATION SECTOR	1,129,404,911.00	1,645,433,000.00	1,645,433,000.00	661,127,010.15	1,724,650,000.00	1,724,650,000.00	-
011100000000	GOVERNOR'S OFFICE	35,145,123.75	67,000,000.00	67,000,000.00	18,755,000.00	45,666,000.00	45,666,000.00	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	35,145,123.75	67,000,000.00	67,000,000.00	18,755,000.00	45,666,000.00	45,666,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,093,753,339.77	1,370,000,000.00	1,370,000,000.00	642,096,010.15	1,448,802,000.00	1,448,802,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	59,348,271.70	70,000,000.00	70,000,000.00	18,959,308.49	70,000,000.00	70,000,000.00	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	1,034,405,068.07	1,300,000,000.00	1,300,000,000.00	623,136,701.66	1,378,802,000.00	1,378,802,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,000.00	101,483,000.00	101,483,000.00	-	118,132,000.00	118,132,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,000.00	3,800,000.00	3,800,000.00	-	16,100,000.00	16,100,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	97,683,000.00	97,683,000.00	-	102,032,000.00	102,032,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	150,000.00	150,000.00	-	150,000.00	150,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	150,000.00	150,000.00	-	150,000.00	150,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	105,000,000.00	105,000,000.00	-	110,000,000.00	110,000,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	105,000,000.00	105,000,000.00	-	110,000,000.00	110,000,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	504,447.48	1,800,000.00	1,800,000.00	276,000.00	1,900,000.00	1,900,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	504,447.48	1,800,000.00	1,800,000.00	276,000.00	1,900,000.00	1,900,000.00	-
020000000000	ECONOMIC SECTOR	96,273,840,947.42	131,681,162,000.00	131,681,162,000.00	91,633,075,838.55	197,049,388,000.00	197,049,388,000.00	-
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	10,985,609.44	269,390,000.00	269,390,000.00	9,296,765.00	408,858,000.00	408,858,000.00	-
021511001000	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	10,500,000.00	-
021512001000	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	7,969,023.60	259,390,000.00	259,390,000.00	5,411,765.00	398,358,000.00	398,358,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	95,012,471,515.35	125,589,155,000.00	125,589,155,000.00	90,719,866,007.15	193,926,407,000.00	193,926,407,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	709,010.00	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	174,380,608,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	15,638,163,397.63	20,912,600,000.00	20,912,600,000.00	11,727,393,562.91	19,544,799,000.00	19,544,799,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	370,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00	-
023800100100	MINISTRY OF BUDGET AND PLANNING	370,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	25,531,485.60	661,364,000.00	661,364,000.00	2,927,062.97	653,478,000.00	653,478,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,051,500.00	10,000,000.00	10,000,000.00	-	15,000,000.00	15,000,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	165,594,000.00	165,594,000.00	-	211,440,000.00	211,440,000.00	-
022205200100	BORNO STATE HOTELS	-	134,000,000.00	134,000,000.00	-	147,400,000.00	147,400,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	1,041,331.50	126,405,000.00	126,405,000.00	-	132,725,000.00	132,725,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	11,438,654.10	30,215,000.00	30,215,000.00	2,927,062.97	65,775,000.00	65,775,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	92,300,000.00	92,300,000.00	-	35,788,000.00	35,788,000.00	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	101,850,000.00	101,850,000.00	-	44,350,000.00	44,350,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	1,162,333,028.00	4,983,908,000.00	4,983,908,000.00	870,528,799.63	1,854,145,000.00	1,854,145,000.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	1,851,500,000.00	1,851,500,000.00	30,988,037.76	46,000,000.00	46,000,000.00	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	453,538,590.00	632,740,000.00	632,740,000.00	233,869,750.00	548,495,000.00	548,495,000.00	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	708,794,438.00	2,499,668,000.00	2,499,668,000.00	605,671,011.87	1,259,650,000.00	1,259,650,000.00	-

02340000000	MINISTRY OF WORKS AND HOUSING	-	56,845,000.00	56,845,000.00	-	86,000,000.00	86,000,000.00	-
023400100100	MINISTRY OF WORKS AND HOUSING	-	-	-	-	15,000,000.00	15,000,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	-	56,845,000.00	56,845,000.00	-	71,000,000.00	71,000,000.00	-
02520000000	MINISTRY OF WATER RESOURCES	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	120,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	120,000,000.00	-
03000000000	LAW & JUSTICE SECTOR	96,330,540.72	671,880,000.00	671,880,000.00	5,641,070.50	371,600,000.00	371,600,000.00	-
03180000000	BORNO STATE JUDICIAL SERVICE COMMISSION	11,406,030.72	75,570,000.00	75,570,000.00	5,081,925.00	75,580,000.00	75,580,000.00	-
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	11,350,885.42	74,000,000.00	74,000,000.00	5,065,975.00	74,000,000.00	74,000,000.00	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	30,000.00	-
031805400100	BORNO STATE AREA COURT	-	1,500,000.00	1,500,000.00	-	1,500,000.00	1,500,000.00	-
03260000000	MINISTRY OF JUSTICE	84,924,510.00	596,310,000.00	596,310,000.00	559,145.50	296,020,000.00	296,020,000.00	-
032600100100	MINISTRY OF JUSTICE	78,147,129.00	580,000,000.00	580,000,000.00	-	285,000,000.00	285,000,000.00	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	6,777,381.00	16,310,000.00	16,310,000.00	559,145.50	11,020,000.00	11,020,000.00	-
05000000000	SOCIAL SECTOR	1,072,903,608.28	3,848,386,000.00	3,848,386,000.00	969,331,349.06	2,727,215,000.00	2,727,215,000.00	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	1,302,000.00	1,302,000.00	-	1,255,000.00	1,255,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	1,302,000.00	1,302,000.00	-	1,255,000.00	1,255,000.00	-
05170000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	747,159,763.61	2,202,720,000.00	2,202,720,000.00	764,376,516.48	1,070,289,000.00	1,070,289,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	7,545,000.00	7,545,000.00	4,620,000.00	8,000,000.00	8,000,000.00	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	1,890,000.00	2,500,000.00	2,500,000.00	150,000.00	2,500,000.00	2,500,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	2,559,714.00	6,028,000.00	6,028,000.00	89,058,670.71	9,000,000.00	9,000,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	28,570,268.76	50,000,000.00	50,000,000.00	-	50,000,000.00	50,000,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	373,534,405.60	800,000,000.00	800,000,000.00	366,546,034.79	225,000,000.00	225,000,000.00	-
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	26,735,423.19	21,765,000.00	21,765,000.00	6,206,315.52	5,500,000.00	5,500,000.00	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	82,548,905.00	73,754,000.00	73,754,000.00	73,245,401.00	71,457,000.00	71,457,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENC	17,414,348.10	18,500,000.00	18,500,000.00	3,212,218.00	22,500,000.00	22,500,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	166,291,690.25	1,142,470,000.00	1,142,470,000.00	179,926,080.00	604,500,000.00	604,500,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	66,600.00	19,000,000.00	19,000,000.00	-	10,000,000.00	10,000,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STU	4,001,164.25	4,503,000.00	4,503,000.00	2,598,592.75	4,729,000.00	4,729,000.00	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	22,062,974.96	19,900,000.00	19,900,000.00	14,473,422.71	21,653,000.00	21,653,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	21,484,269.50	36,705,000.00	36,705,000.00	24,339,781.00	35,400,000.00	35,400,000.00	-
05210000000	MINISTRY OF HEALTH AND HUMAN SERVICES	308,094,489.16	1,624,791,000.00	1,624,791,000.00	201,391,432.58	1,534,388,000.00	1,534,388,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	30,000,000.00	30,000,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,115,100,000.00	1,115,100,000.00	-	1,170,855,000.00	1,170,855,000.00	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	200,000,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	42,701,569.21	40,391,000.00	40,391,000.00	64,217,369.40	45,533,000.00	45,533,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	90,023,201.05	56,300,000.00	56,300,000.00	75,871,455.39	83,000,000.00	83,000,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00	-
05350000000	MINISTRY OF ENVIRONMENT	15,328,775.22	15,533,000.00	15,533,000.00	3,533,400.00	117,533,000.00	117,533,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	7,664,387.61	15,533,000.00	15,533,000.00	3,533,400.00	15,533,000.00	15,533,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	7,664,387.61	-	-	-	102,000,000.00	102,000,000.00	-
05390000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	3,750,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	3,750,000.00	-

Borno State Government 2024 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Capital Receipts	59,406,881,425.47	96,185,089,000.00	96,185,089,000.00	4,994,137,001.46	133,746,983,000.00	151,859,293,000.00	-
01000000000	ADMINISTRATION SECTOR	4,077,985,523.86	9,803,910,000.00	9,803,910,000.00	1,133,646,876.09	9,751,693,000.00	9,751,693,000.00	-
01110000000	GOVERNOR'S OFFICE	-	1,000,000,000.00	1,000,000,000.00	-	-	-	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	1,000,000,000.00	1,000,000,000.00	-	-	-	-
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	5,238,000,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	5,238,000,000.00	-
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	325,350,000.00	325,350,000.00	204,888,670.22	373,133,000.00	373,133,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	325,350,000.00	325,350,000.00	204,888,670.22	373,133,000.00	373,133,000.00	-
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	845,075,531.57	2,120,560,000.00	2,120,560,000.00	465,348,166.66	2,140,560,000.00	2,140,560,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	570,000,000.00	570,000,000.00	-	590,000,000.00	590,000,000.00	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	845,075,531.57	1,550,560,000.00	1,550,560,000.00	465,348,166.66	1,550,560,000.00	1,550,560,000.00	-
02000000000	ECONOMIC SECTOR	38,259,912,501.69	52,817,652,000.00	52,817,652,000.00	3,416,378,479.11	92,049,738,000.00	110,162,048,000.00	-
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	430,300,000.00	430,300,000.00	-	1,706,944,000.00	1,706,944,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	430,300,000.00	430,300,000.00	-	1,706,944,000.00	1,706,944,000.00	-
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	21,002,846,716.21	29,500,000,000.00	29,500,000,000.00	-	73,100,000,000.00	88,100,000,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	21,002,846,716.21	29,500,000,000.00	29,500,000,000.00	-	73,100,000,000.00	88,100,000,000.00	-
02340000000	MINISTRY OF WORKS AND HOUSING	-	-	-	-	4,930,200,000.00	8,042,510,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	-	-	-	-	4,930,200,000.00	8,042,510,000.00	-
02520000000	MINISTRY OF WATER RESOURCES	-	5,784,352,000.00	5,784,352,000.00	1,454,109,289.13	5,652,594,000.00	5,652,594,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	-	-	-	-	251,190,000.00	251,190,000.00	-

025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	5,784,352,000.00	5,784,352,000.00	1,454,109,289.13	5,401,404,000.00	5,401,404,000.00	-
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	6,660,000,000.00	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	6,660,000,000.00	-
050000000000	SOCIAL SECTOR	17,068,983,399.92	33,563,527,000.00	33,563,527,000.00	444,111,646.26	31,945,552,000.00	31,945,552,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	14,095,014,961.92	26,736,197,000.00	26,736,197,000.00	5,692,983.14	15,503,661,000.00	15,503,661,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	6,000,000,000.00	6,000,000,000.00	-	5,000,000,000.00	5,000,000,000.00	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	12,115,405,356.40	9,309,784,000.00	9,309,784,000.00	5,692,983.14	3,309,784,000.00	3,309,784,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	804,402,000.00	804,402,000.00	-	1,804,402,000.00	1,804,402,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	-	363,582,000.00	363,582,000.00	-	363,582,000.00	363,582,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	718,519,452.79	5,910,771,000.00	5,910,771,000.00	-	569,344,000.00	569,344,000.00	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	212,299,068.40	670,650,000.00	670,650,000.00	-	-	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENC	-	1,077,758,000.00	1,077,758,000.00	-	607,759,000.00	607,759,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,048,791,084.33	2,599,250,000.00	2,599,250,000.00	-	3,848,790,000.00	3,848,790,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	744,000,000.00	2,032,080,000.00	2,032,080,000.00	-	8,296,641,000.00	8,296,641,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	-	-	-	-	5,686,161,000.00	5,686,161,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	765,388,000.00	765,388,000.00	-	765,388,000.00	765,388,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	744,000,000.00	1,266,692,000.00	1,266,692,000.00	-	1,845,092,000.00	1,845,092,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	2,229,968,438.00	4,795,250,000.00	4,795,250,000.00	438,418,663.12	8,145,250,000.00	8,145,250,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	2,229,968,438.00	4,795,250,000.00	4,795,250,000.00	438,418,663.12	8,145,250,000.00	8,145,250,000.00	-

Borno State Government 2024 Approved Budget - Revenue by Economic Classification

Code	Economic	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
1	REVENUE	157,979,361,432.89	234,031,950,000.00	234,031,950,000.00	98,263,312,269.73	335,619,836,000.00	353,732,146,000.00	-
11	GOVERNMENT SHARE OF FAAC	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	174,380,608,000.00	-
1101	GOVERNMENT SHARE OF FAAC	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	174,380,608,000.00	-
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	47,165,774,371.07	63,981,950,000.00	63,981,950,000.00	31,244,481,353.23	113,459,490,000.00	113,459,490,000.00	-
11010101	STATUTORY ALLOCATION	47,165,774,371.07	63,981,950,000.00	63,981,950,000.00	31,244,481,353.23	113,459,490,000.00	113,459,490,000.00	-
110102	STATE GOVERNMENT SHARE OF VAT	27,435,740,547.38	34,193,605,000.00	34,193,605,000.00	27,052,197,498.53	49,421,118,000.00	49,421,118,000.00	-
11010201	SHARE OF VAT	27,435,740,547.38	34,193,605,000.00	34,193,605,000.00	27,052,197,498.53	49,421,118,000.00	49,421,118,000.00	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	4,772,084,189.27	6,500,000,000.00	6,500,000,000.00	20,695,793,592.48	11,500,000,000.00	11,500,000,000.00	-
11010303	Budget Augmentation - Statutory	4,772,084,189.27	6,500,000,000.00	6,500,000,000.00	20,695,793,592.48	11,500,000,000.00	11,500,000,000.00	-
12	INDEPENDENT REVENUE	19,988,880,899.70	33,171,306,000.00	33,171,306,000.00	14,276,702,824.03	27,492,245,000.00	27,492,245,000.00	-
1201	TAX REVENUE	14,406,198,013.75	20,623,793,000.00	20,623,793,000.00	11,608,624,280.68	19,339,783,000.00	19,339,783,000.00	-
120101	PERSONAL TAXES	14,024,117,018.05	19,926,543,000.00	19,926,543,000.00	10,286,385,200.03	17,516,461,000.00	17,516,461,000.00	-
12010101	PERSONAL TAXES	14,024,117,018.05	19,926,543,000.00	19,926,543,000.00	10,286,385,200.03	17,516,461,000.00	17,516,461,000.00	-
120103	OTHER TAXES	382,080,995.70	697,250,000.00	697,250,000.00	1,322,239,080.65	1,823,322,000.00	1,823,322,000.00	-
12010303	WITHHOLDING TAX	262,159,471.55	476,654,000.00	476,654,000.00	1,223,306,006.27	1,582,836,000.00	1,582,836,000.00	-
12010304	STAMP DUTY	119,921,524.15	130,000,000.00	130,000,000.00	25,407,206.62	224,548,000.00	224,548,000.00	-
12010306	DEVELOPMENT LEVY	-	-	-	49,894,750.00	5,775,000.00	5,775,000.00	-
12010307	CAPITAL GAIN TAX	-	90,596,000.00	90,596,000.00	23,631,117.76	10,163,000.00	10,163,000.00	-
1202	NON-TAX REVENUE	4,792,682,885.95	12,547,513,000.00	12,547,513,000.00	2,668,078,543.35	8,152,462,000.00	8,152,462,000.00	-
120201	LICENCES - GENERAL	1,223,568,042.91	2,294,838,000.00	2,294,838,000.00	536,445,034.10	1,471,181,000.00	1,471,181,000.00	-
12020101	Motor Vehicle Licence	686,567,710.09	87,544,000.00	87,544,000.00	33,349,500.00	51,555,000.00	51,555,000.00	-
12020102	Driving Licence/Learners' Permit	50,168,100.00	56,000,000.00	56,000,000.00	36,479,807.23	54,654,000.00	54,654,000.00	-
12020103	Certificate of Road Worthiness	23,047,210.17	75,513,000.00	75,513,000.00	17,439,800.00	52,808,000.00	52,808,000.00	-
12020104	Certificate of Medical Fitness for Food Handlers	3,166,200.00	2,500,000.00	2,500,000.00	-	5,000,000.00	5,000,000.00	-
12020108	Hides and Skin Licences	-	810,000.00	810,000.00	-	850,000.00	850,000.00	-
12020111	Auctioneers Licences	2,000.00	100,000.00	100,000.00	-	100,000.00	100,000.00	-
12020115	Cattle Trading Licences	3,516,121.04	7,200,000.00	7,200,000.00	5,411,765.00	7,560,000.00	7,560,000.00	-
12020116	Fish Inspection Licences	-	300,000.00	300,000.00	-	315,000.00	315,000.00	-
12020121	Ice Block Making Operation license	-	-	-	-	126,000,000.00	126,000,000.00	-
12020122	Trophy Dealer Licence	-	15,000.00	15,000.00	-	15,000.00	15,000.00	-
12020123	Patent Medicine Vendor Licences	-	-	-	-	20,000,000.00	20,000,000.00	-
12020124	Miscellaneous Vehicular Permit	449,436,314.00	1,809,356,000.00	1,809,356,000.00	441,650,561.87	849,824,000.00	849,824,000.00	-
12020126	Medical Practitioner/Clinic Operation License	-	5,500,000.00	5,500,000.00	2,113,600.00	5,000,000.00	5,000,000.00	-
12020132	Sewage/Refuse disposal Licence	7,664,387.61	-	-	-	35,000,000.00	35,000,000.00	-
12020133	Fish Sales License	-	250,000,000.00	250,000,000.00	-	262,500,000.00	262,500,000.00	-
120204	FEES - GENERAL	2,255,198,802.41	5,555,978,000.00	5,555,978,000.00	1,588,051,559.29	4,162,758,000.00	4,162,758,000.00	-
12020402	Radio/Television Advertisement Fees	10,012,111.00	63,594,000.00	63,594,000.00	-	74,612,000.00	74,612,000.00	-
12020403	Motor Vehicle Registration Fees	492,777,932.62	130,750,000.00	130,750,000.00	67,191,555.00	102,511,000.00	102,511,000.00	-
12020404	Registration of Contractors Fee	1,213,457.48	1,600,000.00	1,600,000.00	-	1,700,000.00	1,700,000.00	-
12020405	Tender Fees - General	9,445,000.00	32,000,000.00	32,000,000.00	260,000.00	26,920,000.00	26,920,000.00	-
12020406	Registration of Document Fees - General	483,506,811.73	573,000,000.00	573,000,000.00	635,181,621.66	583,070,000.00	583,070,000.00	-
12020407	Application & Processing Fees - Right of Occupancy	23,743,627.86	18,750,000.00	18,750,000.00	-	26,537,000.00	26,537,000.00	-
12020408	Site Plan Processing Fees	2,688,634.06	5,250,000.00	5,250,000.00	-	5,513,000.00	5,513,000.00	-
12020409	Survey Charges Fees	41,315,127.57	18,375,000.00	18,375,000.00	-	19,294,000.00	19,294,000.00	-
12020410	Site and Services Scheme Fees	172,203,518.90	405,000,000.00	405,000,000.00	59,189,007.80	205,000,000.00	205,000,000.00	-
12020411	Water Rates	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	120,000,000.00	-
12020412	Change of Purpose Fees	6,907,380.56	13,350,000.00	13,350,000.00	6,450,000.00	26,394,000.00	26,394,000.00	-

12020413	Surrender and Subdivision Fees	3,712,612.28	78,750,000.00	78,750,000.00	-	82,688,000.00	82,688,000.00	-
12020415	Re-Grant Fees	35,433,710.79	21,000,000.00	21,000,000.00	-	22,050,000.00	22,050,000.00	-
12020417	Recovery of Compensation	8,494,148.36	18,900,000.00	18,900,000.00	-	19,845,000.00	19,845,000.00	-
12020423	Weight and Measure Fee (Bridge)	-	10,500,000.00	10,500,000.00	-	15,000,000.00	15,000,000.00	-
12020426	Hides and Skin Inspection Fees	4,444,916.56	50,000.00	50,000.00	-	52,000.00	52,000.00	-
12020428	Poultry Farmers Registration	-	150,000.00	150,000.00	-	157,000.00	157,000.00	-
12020429	Registration of Private Veterinary Clinics Fee	-	300,000.00	300,000.00	-	315,000.00	315,000.00	-
12020431	School Fees - Secondary Institutions	468,577,270.16	1,507,599,000.00	1,507,599,000.00	642,845,321.01	700,396,000.00	700,396,000.00	-
12020432	Collection of Certificate fee	28,625,423.19	31,810,000.00	31,810,000.00	10,976,315.52	16,000,000.00	16,000,000.00	-
12020434	Registration Fees for Social Clubs	219,000.00	1,000,000.00	1,000,000.00	30,000.00	1,050,000.00	1,050,000.00	-
12020435	Registration Fees for Cooperative Societies	142,000.00	540,000.00	540,000.00	-	300,000.00	300,000.00	-
12020437	Registration of Business Premises Fee	13,051,500.00	10,000,000.00	10,000,000.00	-	15,000,000.00	15,000,000.00	-
12020438	Vetting Fees	78,147,129.00	580,000,000.00	580,000,000.00	-	285,000,000.00	285,000,000.00	-
12020439	High Court Fees	11,258,655.42	25,000,000.00	25,000,000.00	5,065,975.00	25,000,000.00	25,000,000.00	-
12020440	High Court Probate Fee	92,230.00	35,000,000.00	35,000,000.00	-	35,000,000.00	35,000,000.00	-
12020443	Sharia Court Fees	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	30,000.00	-
12020444	Registration/Renewal of Audit Firms Fee	-	150,000.00	150,000.00	-	150,000.00	150,000.00	-
12020445	Fire Safety Charges	-	1,500,000.00	1,500,000.00	-	7,000,000.00	7,000,000.00	-
12020446	FIRE SAFETY CERTIFICATE FEES	-	1,000,000.00	1,000,000.00	-	3,000,000.00	3,000,000.00	-
12020449	Bill Board Erection Fees	30,480,619.19	20,000,000.00	20,000,000.00	15,310,155.61	5,000,000.00	5,000,000.00	-
12020450	Parks and Garden Fees	7,664,387.61	10,210,000.00	10,210,000.00	3,533,400.00	10,210,000.00	10,210,000.00	-
12020455	CHANGE OF OWNERSHIP FEES	12,524,331.50	1,307,000.00	1,307,000.00	34,376,000.00	11,381,000.00	11,381,000.00	-
12020456	Application Fees	70,345,822.25	62,070,000.00	62,070,000.00	71,250,201.00	68,303,000.00	68,303,000.00	-
12020457	Parking Fees	5,746,358.23	5,000,000.00	5,000,000.00	-	31,000,000.00	31,000,000.00	-
12020458	Erection of GSM Masts	-	-	-	-	10,000,000.00	10,000,000.00	-
12020459	Cable Laying Permit	-	-	-	-	5,000,000.00	5,000,000.00	-
12020460	Fibre Optic Installation Fee	-	10,000,000.00	10,000,000.00	3,649,152.88	5,000,000.00	5,000,000.00	-
12020462	Supervision Fees on Mast Erection & Fibre optic Installation	-	-	-	-	3,000,000.00	3,000,000.00	-
12020463	Education Levy	170,220,631.76	627,201,000.00	627,201,000.00	2,269,700.00	356,273,000.00	356,273,000.00	-
12020465	Registration of Private Nurseries Fee	-	152,000.00	152,000.00	-	152,000.00	152,000.00	-
12020468	REFUSE/SEWAGE DISPOSAL FEES	-	-	-	-	67,000,000.00	67,000,000.00	-
12020470	PREMIUM FOR HEALTH SERVICES	-	1,115,100,000.00	1,115,100,000.00	-	1,170,855,000.00	1,170,855,000.00	-
120205	FINES - GENERAL	76,994,313.00	90,393,000.00	90,393,000.00	34,834,850.00	90,770,000.00	90,770,000.00	-
12020501	Penalty for Offences - General	76,994,313.00	74,893,000.00	74,893,000.00	34,834,850.00	75,270,000.00	75,270,000.00	-
12020502	High Court Fines	-	14,000,000.00	14,000,000.00	-	14,000,000.00	14,000,000.00	-
12020503	Area Court Fines	-	1,500,000.00	1,500,000.00	-	1,500,000.00	1,500,000.00	-
120206	SALES - GENERAL	252,236,561.87	456,135,000.00	456,135,000.00	136,210,996.15	328,084,000.00	328,084,000.00	-
12020604	Sales of Printed Budget	370,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00	-
12020608	Sales of Broken Beacons	9,160,858.36	15,750,000.00	15,750,000.00	80	16,538,000.00	16,538,000.00	-
12020611	Sales of In-Service and Bond Forms	-	700,000.00	700,000.00	276,000.00	700,000.00	700,000.00	-
12020616	Sale of Application Forms	126,997,554.80	173,404,000.00	173,404,000.00	26,225,298.50	158,059,000.00	158,059,000.00	-
12020617	Sales of Cards	-	69,000.00	69,000.00	-	1,008,000.00	1,008,000.00	-
12020618	Sales of Poultry Products	7,986.00	580,000.00	580,000.00	-	609,000.00	609,000.00	-
12020622	Sale of Cottage Industry Products	-	192,800,000.00	192,800,000.00	-	78,788,000.00	78,788,000.00	-
12020625	Sales of Products of Cottage Industries	-	500,000.00	500,000.00	-	500,000.00	500,000.00	-
12020629	Sales of Traffic Regulation Booklets	93,804,950.00	22,327,000.00	22,327,000.00	45,715,712.00	23,443,000.00	23,443,000.00	-
12020631	Sales of JSC Forms and OFIHS	-	50,000.00	50,000.00	-	50,000.00	50,000.00	-
12020634	Government Printers Sales of Publications/Exercise Books	-	500,000.00	500,000.00	-	300,000.00	300,000.00	-
12020636	Sales of Information Publication	-	34,720,000.00	34,720,000.00	-	32,900,000.00	32,900,000.00	-
12020637	Sales of Seedlings and Charge for Firewood on Transit	-	5,156,000.00	5,156,000.00	-	5,156,000.00	5,156,000.00	-
12020639	Sales of Admission Forms - School of Nursing	20,162,441.25	8,536,000.00	8,536,000.00	63,993,905.65	9,533,000.00	9,533,000.00	-
12020641	Sales of Admission Forms - School of Midwifery	1,732,771.46	543,000.00	543,000.00	-	-	-	-
120207	EARNINGS - GENERAL	507,180,638.03	3,198,425,000.00	3,198,425,000.00	372,536,103.81	1,033,001,000.00	1,033,001,000.00	-
12020701	Hire of Plants and Equipments	46,468,181.00	122,000,000.00	122,000,000.00	6,719,000.00	111,467,000.00	111,467,000.00	-
12020702	Earnings from Repairs of Private Vehicles etc	-	450,000,000.00	450,000,000.00	6,683,508.00	157,550,000.00	157,550,000.00	-
12020703	Hiring of Marini Asphalt Mixing Plant	-	-	-	-	1,000,000.00	1,000,000.00	-
12020704	Hiring of Quarries and Selling of Chippings	-	-	-	-	13,450,000.00	13,450,000.00	-
12020709	Earnings from Government Printing Press	-	-	-	-	200,000.00	200,000.00	-
12020711	Earnings from Building & Lodging	-	2,000,000.00	2,000,000.00	-	2,500,000.00	2,500,000.00	-
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	-	114,228,000.00	114,228,000.00	87,463,745.08	125,668,000.00	125,668,000.00	-
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	457,695,871.19	2,373,207,000.00	2,373,207,000.00	267,784,850.73	569,062,000.00	569,062,000.00	-
12020718	Tractor Hiring Service	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	10,500,000.00	-
12020720	Earnings from Farm Centre	-	-	-	-	1,200,000.00	1,200,000.00	-
12020722	Workshop Earnings	-	105,000,000.00	105,000,000.00	-	10,200,000.00	10,200,000.00	-
12020723	Printing Charges	-	-	-	-	5,000,000.00	5,000,000.00	-
12020724	EARNINGS FROM CONSULTANCY SERVICES	-	21,990,000.00	21,990,000.00	-	25,204,000.00	25,204,000.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,494,594.97	277,832,000.00	277,832,000.00	-	305,573,000.00	305,573,000.00	-
12020803	Rent from Government Estates	-	45,242,000.00	45,242,000.00	-	81,800,000.00	81,800,000.00	-
12020804	Rent from Government Commercial Shops/Stores	3,494,594.97	225,045,000.00	225,045,000.00	-	215,508,000.00	215,508,000.00	-
12020805	Rent from Conference Centres	-	7,545,000.00	7,545,000.00	-	8,265,000.00	8,265,000.00	-

120209	RENT ON LAND & OTHERS - GENERAL	474,009,932.77	614,875,000.00	614,875,000.00	-	645,619,000.00	645,619,000.00	-
12020901	Ground Rent	6,957,214.99	-	-	-	-	-	-
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	467,052,717.77	614,875,000.00	614,875,000.00	-	645,619,000.00	645,619,000.00	-
120211	INVESTMENT INCOME	-	59,037,000.00	59,037,000.00	-	115,476,000.00	115,476,000.00	-
12021101	Dividend Income	-	14,000,000.00	14,000,000.00	-	15,700,000.00	15,700,000.00	-
12021103	OTHER INVESTMENT INCOME	-	45,037,000.00	45,037,000.00	-	99,776,000.00	99,776,000.00	-
13	AID AND GRANTS	44,138,119,709.26	58,757,581,000.00	58,757,581,000.00	3,540,027,712.33	87,109,839,000.00	102,109,839,000.00	-
1301	AID	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	175,000,000.00	-
130102	FOREIGN AIDS	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	175,000,000.00	-
13010202	Capital Foreign Aid	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	175,000,000.00	-
1302	GRANTS	44,118,184,709.26	58,582,581,000.00	58,582,581,000.00	3,537,181,220.76	86,934,839,000.00	101,934,839,000.00	-
130201	DOMESTIC GRANTS	43,374,184,709.26	44,210,087,000.00	44,210,087,000.00	3,451,555,773.98	74,611,274,000.00	89,611,274,000.00	-
13020102	CAPITAL GRANTS FROM FGN	38,209,530,747.40	33,616,543,000.00	33,616,543,000.00	1,962,269,189.98	60,845,867,000.00	75,845,867,000.00	-
13020103	CURRENT GRANTS FROM LGAs	-	50,560,000.00	50,560,000.00	-	50,560,000.00	50,560,000.00	-
13020104	CAPITAL GRANTS FROM LGAs	5,164,653,961.86	10,532,484,000.00	10,532,484,000.00	1,489,286,584.00	13,453,157,000.00	13,453,157,000.00	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	-	10,500,000.00	10,500,000.00	-	261,690,000.00	261,690,000.00	-
130202	FOREIGN GRANTS	744,000,000.00	14,372,494,000.00	14,372,494,000.00	85,625,446.78	12,323,565,000.00	12,323,565,000.00	-
13020201	CURRENT FOREIGN GRANTS	-	437,144,000.00	437,144,000.00	-	401,404,000.00	401,404,000.00	-
13020202	CAPITAL FOREIGN GRANTS	744,000,000.00	13,935,350,000.00	13,935,350,000.00	85,625,446.78	11,922,161,000.00	11,922,161,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,268,761,716.21	37,427,508,000.00	37,427,508,000.00	1,454,109,289.13	46,637,144,000.00	49,749,454,000.00	-
1402	OTHER CAPITAL RECEIPTS	-	-	-	-	4,930,200,000.00	8,042,510,000.00	-
140201	OTHER CAPITAL RECEIPTS	-	-	-	-	4,930,200,000.00	8,042,510,000.00	-
14020101	OTHER CAPITAL RECEIPTS TO CDF	-	-	-	-	4,930,200,000.00	8,042,510,000.00	-
1403	LOANS/ BORROWINGS RECEIPT	15,268,761,716.21	37,427,508,000.00	37,427,508,000.00	1,454,109,289.13	41,706,944,000.00	41,706,944,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	-	25,500,000,000.00	25,500,000,000.00	-
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	-	25,500,000,000.00	25,500,000,000.00	-
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	11,927,508,000.00	11,927,508,000.00	1,454,109,289.13	16,206,944,000.00	16,206,944,000.00	-
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	-	2,430,300,000.00	2,430,300,000.00	-	3,706,944,000.00	3,706,944,000.00	-
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATI	2,000,000,000.00	9,497,208,000.00	9,497,208,000.00	1,454,109,289.13	12,500,000,000.00	12,500,000,000.00	-

Borno State Government 2024 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2024 Proposed Budget	2024 Approved Budget
Total Capital Receipts				59,406,881,425.47	96,185,089,000.00	96,185,089,000.00	133,746,983,000.00	151,859,293,000.00
OPEN CONTRACTING DATA STANDARD (OCDS) GRANT FROM WORLD BANK	011101000100 - BORNO STATE BUREAU OF PUBLIC PROCURE	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND		1,000,000,000.00	1,000,000,000.00		
0.5% OF LOCAL GOVERNMENT ALLOCATIONS GRANT FROM LOCAL GOVERNMENT	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERN	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS		250,000,000.00	250,000,000.00		363,133,000.00
AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTION GRANT FROM WORLD BANK	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERN	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND		75,350,000.00	75,350,000.00		10,000,000.00
1% TRAINING FUND FROM LOCAL GOVERNMENT ACCOUNT (STATUTORY ALLOCATION) GRANT FROM LOCAL GOVERNMENT	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS		570,000,000.00	570,000,000.00		590,000,000.00
7.5% LOCAL GOVT CONTRIBUTION GRANT FROM LOCAL GOVERNMENT	014900500200 - BORNO STATE LOCAL GOVERNMENT STAFF P	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS	845,075,531.57	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00
2.5% LOCAL GOVT CONTRIBUTION FROM STATE GOVERNMENT	014900500200 - BORNO STATE LOCAL GOVERNMENT STAFF P	13020103 - CURRENT GRANTS FROM LOCAL GOVERNMENTS	08302 - DONATION BY STATE GOVERNMENTS		50,560,000.00	50,560,000.00		50,560,000.00
CONTRIBUTION FROM LOCAL GOVERNMENT GRANT FROM LOCAL GOVERNMENT	016110100100 - BORNO STATE SECURITY TRUST FUND (STF)	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	5,238,000,000.00	5,238,000,000.00
AFRICAN UNION DEVELOPMENT AGENCY - NEW PARTNERSHIP FOR AFRICANS DEVELOPMENT (AUDA-NEPAD) LOAN FROM AFRICAN DEVELOPMENT BANK.	016200100100 - MINISTRY OF INTER-GOVERNMENTAL AFFAIRS	14030202 - INTERNATIONAL LOANS	09101 - AFRICAN DEVELOPMENT BANK		2,000,000,000.00	2,000,000,000.00		2,000,000,000.00
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT	14030202 - INTERNATIONAL LOANS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION		430,300,000.00	430,300,000.00		1,706,944,000.00
CENTRAL BANK OF NIGERIA (CBN) - LOANS FOR THE STATE GOVERNMENT	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELO	14030101 - DOMESTIC LOANS/ BORROWINGS	09302 - CENTRAL BANK OF NIGERIA (CBN)	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	25,500,000,000.00	25,500,000,000.00
NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAMME(NG-CARES) GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELO	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,734,085,000.00	4,000,000,000.00	4,000,000,000.00	12,600,000,000.00	12,600,000,000.00
FOR REFUND GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELO	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES				35,000,000.00	50,000,000.00
Sales of delapidated government building	023400700100 - BORNO STATE HOUSING CORPORATION	14020101 - OTHER CAPITAL RECEIPTS	03101 - CAPITAL DEVELOPMENT FUND				4,930,200,000.00	8,042,510,000.00
Jireh Doo Foundation (JDF) GRANT FROM LOCAL NGOs	025200100100 - MINISTRY OF WATER RESOURCES	13020106 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08301 - DONATION BY LOCAL NGOs				251,190,000.00	251,190,000.00
UNITED NATIONS CHILDREN'S FUND (UNICEF) GRANT FROM UNITED NATIONS CHILDREN'S FUND	025210300100 - BORNO STATE RURAL WATER SUPPLY AND SANITATION	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)		437,144,000.00	437,144,000.00	401,404,000.00	401,404,000.00
AFRICAN DEVELOPMENT BANK (AFDB) GRANT FROM AFRICAN DEVELOPMENT BANK	025210300100 - BORNO STATE RURAL WATER SUPPLY AND SANITATION	14030203 - INTERNATIONAL LOANS	09101 - AFRICAN DEVELOPMENT BANK		5,347,208,000.00	5,347,208,000.00	5,000,000,000.00	5,000,000,000.00
MULTI-SECTORAL CRISIS RECOVERY PROJECT (MCRP) GRANTS FROM EUROPEAN UNION.	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITATION AND URBAN DEVELOPMENT	13020102 - CAPITAL GRANTS FROM EUROPEAN UNION	08107 - EUROPEAN UNION	17,257,065,785.48	10,000,000,000.00	10,000,000,000.00	3,600,000,000.00	3,600,000,000.00
GOVERNMENT OF JAPAN GRANT FROM UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITATION AND URBAN DEVELOPMENT	13020102 - CAPITAL GRANTS FROM EUROPEAN UNION	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME		500,000,000.00	500,000,000.00	825,000,000.00	825,000,000.00
UNITED NATIONS DEVELOPMENT PROGRAMME GRANT FROM EUROPEAN UNION	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITATION AND URBAN DEVELOPMENT	13020102 - CAPITAL GRANTS FROM EUROPEAN UNION	08107 - EUROPEAN UNION		213,000,000.00	213,000,000.00	375,000,000.00	375,000,000.00
SWEDEN/NETHERLANDS GRANT FROM SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	025600100100 - MINISTRY OF RECONSTRUCTION, REHABILITATION AND URBAN DEVELOPMENT	13020102 - CAPITAL GRANTS FROM EUROPEAN UNION	08201 - SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY		6,390,000,000.00	6,390,000,000.00	1,860,000,000.00	1,860,000,000.00
ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGLIE) GRANT FROM WORLD BANK	051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND		6,000,000,000.00	6,000,000,000.00	5,000,000,000.00	5,000,000,000.00
FGN-UBEC (MATCHING GRANT) GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	12,095,470,356.40	3,134,784,000.00	3,134,784,000.00	3,134,784,000.00	3,134,784,000.00
UNITED NATION CHILDREN'S FUND (UNICEF) AID FROM UNITED NATION CHILDREN'S FUND	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	13010202 - Capital Foreign Aid	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	19,935,000.00	175,000,000.00	175,000,000.00	175,000,000.00	175,000,000.00
BETTER EDUCATION SERVICE DELIVERY FOR ALL (BESDA) GRANT FROM WORLD BANK	051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND		6,000,000,000.00	6,000,000,000.00		
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FOR POLYTECHNICS	051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-KANEI	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		1,077,758,000.00	1,077,758,000.00	607,759,000.00	607,759,000.00
LOCAL GOVERNMENTS GRANT FROM LOCAL GOVERNMENT	051705600100 - BORNO STATE UNIVERSITY (BOSU)	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS	856,700,000.00	1,941,250,000.00	1,941,250,000.00	2,848,790,000.00	2,848,790,000.00
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FOR UNIVERSITY	051705600100 - BORNO STATE UNIVERSITY (BOSU)	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	192,091,084.33	658,000,000.00	658,000,000.00	1,000,000,000.00	1,000,000,000.00
2.5% LOCAL GOVT STATUTORY ALLOCATION GRANT FROM LOCAL GOVERNMENT	051706500100 - BORNO STATE EDUCATION TRUST FUND (ET)	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS		704,402,000.00	704,402,000.00	1,704,402,000.00	1,704,402,000.00
MULTI-DONOR BUDGET SUPPORT GRANTS FROM MULTI-DONOR BUDGET SUPPORT	051706500100 - BORNO STATE EDUCATION TRUST FUND (ET)	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT		100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
0.5% GRANTS FROM LOCAL GOVERNMENT GRANT FROM LOCAL GOVERNMENT	051706600100 - BORNO STATE ARABIC AND SANGAYA EDUCATION	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS		363,582,000.00	363,582,000.00	363,582,000.00	363,582,000.00
TETFUND INTERVENTION GRANT FOR TERTIARY INSTITUTIONS, COLLEGES OF EDUCATION	051706700100 - BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	718,519,452.79	5,910,771,000.00	5,910,771,000.00	569,344,000.00	569,344,000.00
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FOR POLYTECHNICS	051706900100 - BORNO STATE COLLEGE OF EDUCATION WARRI	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	212,299,068.40	270,000,000.00	270,000,000.00		
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	051706900100 - BORNO STATE COLLEGE OF EDUCATION WARRI	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		400,650,000.00	400,650,000.00		
WORLD BANK (WB) GRANT FROM WORLD BANK	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND				4,686,542,000.00	4,686,542,000.00
GLOBAL FUND (GF) GRANT FROM GLOBAL 2000	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08124 - GLOBAL 2000				891,350,000.00	891,350,000.00
WORLD BANK/ NATIONAL CONTROL DISEASES COMMISSION (WB/NCDC) GRANTS FROM WORLD BANK	052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND				108,269,000.00	108,269,000.00
INDIVIDUAL ORGANIZATION PHILANTHROPIST GRANT FROM INDIVIDUAL	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE	13020106 - CAPITAL GRANTS FROM INDIVIDUALS	08306 - DONATIONS BY INDIVIDUALS		10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00
1% CONSOLIDATED FROM LOCAL GOVERNMENT REVENUE GRANT FROM LOCAL GOVERNMENT	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS		210,000,000.00	210,000,000.00	210,000,000.00	210,000,000.00
BASIC HEALTHCARE PROVISION FUND GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		544,888,000.00	544,888,000.00	544,888,000.00	544,888,000.00
75% DANGOTE FOUNDATION, 25% PRIMARY HEALTH CARE (PHC)/MEMORANDUM OF UNDERSTANDING (MOU) GRANT FROM PRIVATE SECTOR COMPANIES	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT	13020102 - CAPITAL GRANTS FROM PRIVATE SECTOR COMPANIES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES		127,650,000.00	127,650,000.00	127,657,000.00	127,657,000.00
45% OF 1% FGN-CRF FOR BHPGF GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FEDERAL GOVERNMENT OWNED COMPANIES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		389,042,000.00	389,042,000.00	601,435,000.00	601,435,000.00
UNITED NATION CHILDREN'S FUND (UNICEF) GRANT FROM UNITED NATION CHILDREN'S FUND	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)		500,000,000.00	500,000,000.00	654,000,000.00	654,000,000.00
75% OF BILL & MELINDA GATE FOUNDATION FOR PRIMARY HEALTHCARE MOU GRANT	052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION		244,000,000.00	250,000,000.00	462,000,000.00	462,000,000.00
LOCAL GOVERNMENT JOINT ACCOUNT GRANT FROM LOCAL GOVERNMENT	053500100100 - MINISTRY OF ENVIRONMENT	13020104 - CAPITAL GRANTS FROM LOCAL GOVERNMENTS	08303 - DONATION BY LOCAL GOVERNMENTS	229,868,438.00	635,250,000.00	635,250,000.00	635,250,000.00	635,250,000.00
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) GRANT FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	053500100100 - MINISTRY OF ENVIRONMENT	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION		10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACRESAL) LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	053500100100 - MINISTRY OF ENVIRONMENT	14030203 - INTERNATIONAL LOANS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION		2,000,000,000.00	4,150,000,000.00	7,500,000,000.00	7,500,000,000.00

Borno State Government 2024 Approved Budget - Total Revenue by Fund

Code	Fund	2024 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>353,732,146,000.00</i>
01	FEDERATION ACCOUNT	174,380,608,000.00
011	FAAC DIRECT ALLOCATION	174,380,608,000.00
01101	FAAC DIRECT ALLOCATION	174,380,608,000.00
02	CONSOLIDATED REVENUE FUND	27,492,245,000.00
021	MAIN ENVELOP	27,492,245,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	27,492,245,000.00
03	CAPITAL DEVELOPMENT FUND	8,042,510,000.00
031	CDF MAIN	8,042,510,000.00
03101	CAPITAL DEVELOPMENT FUND	8,042,510,000.00
08	AIDS AND GRANTS	102,109,839,000.00
081	MULTILATERAL AIDS AND GRANTS	17,298,565,000.00
08107	EUROPEAN UNION	3,975,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	472,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	825,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,230,404,000.00
08121	WORLD BANK TRUST FUND	9,804,811,000.00
08124	GLOBAL 2000	891,350,000.00
08126	MULTI-DONOR BUDGET SUPPORT	100,000,000.00
082	BILATERAL AIDS AND GRANTS	1,860,000,000.00
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	1,860,000,000.00
083	LOCAL AIDS AND GRANTS	82,951,274,000.00
08301	DONATION BY LOCAL NGOs	251,190,000.00
08302	DONATION BY STATE GOVERNMENTS	50,560,000.00
08303	DONATION BY LOCAL GOVERNMENTS	13,453,157,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	69,058,210,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	127,657,000.00
08306	DONATIONS BY INDIVIDUALS	10,500,000.00
09	LOANS/DEBTS	41,706,944,000.00
091	MULTILATERAL LOANS/DEBTS	16,206,944,000.00
09101	AFRICAN DEVELOPMENT BANK	7,000,000,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	9,206,944,000.00
093	LOCAL LOANS/DEBTS	25,500,000,000.00
09302	CENTRAL BANK OF NIGERIA (CBN)	25,500,000,000.00

Borno State Government 2024 Approved Budget - Recurrent Revenue by Fund

Code	Fund	2024 Approved Budget
	<i>Total Recurrent Revenue (excluding Opening Balance)</i>	<i>201,872,853,000.00</i>
01	FEDERATION ACCOUNT	174,380,608,000.00
011	FAAC DIRECT ALLOCATION	174,380,608,000.00
01101	FAAC DIRECT ALLOCATION	174,380,608,000.00
02	CONSOLIDATED REVENUE FUND	27,492,245,000.00
021	MAIN ENVELOP	27,492,245,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	27,492,245,000.00

Borno State Government 2024 Approved Budget - Capital Receipts by Fund

Code	Fund	2024 Approved Budget
	<i>Total Capital Receipts</i>	<i>151,859,293,000.00</i>
03	CAPITAL DEVELOPMENT FUND	8,042,510,000.00
031	CDF MAIN	8,042,510,000.00
03101	CAPITAL DEVELOPMENT FUND	8,042,510,000.00
08	AIDS AND GRANTS	102,109,839,000.00
081	MULTILATERAL AIDS AND GRANTS	17,298,565,000.00
08107	EUROPEAN UNION	3,975,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	472,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	825,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,230,404,000.00
08121	WORLD BANK TRUST FUND	9,804,811,000.00
08124	GLOBAL 2000	891,350,000.00
08126	MULTI-DONOR BUDGET SUPPORT	100,000,000.00
082	BILATERAL AIDS AND GRANTS	1,860,000,000.00
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	1,860,000,000.00
083	LOCAL AIDS AND GRANTS	82,951,274,000.00
08301	DONATION BY LOCAL NGOs	251,190,000.00
08302	DONATION BY STATE GOVERNMENTS	50,560,000.00
08303	DONATION BY LOCAL GOVERNMENTS	13,453,157,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	69,058,210,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	127,657,000.00
08306	DONATIONS BY INDIVIDUALS	10,500,000.00
09	LOANS/DEBTS	41,706,944,000.00
091	MULTILATERAL LOANS/DEBTS	16,206,944,000.00
09101	AFRICAN DEVELOPMENT BANK	7,000,000,000.00

09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	9,206,944,000.00
093	LOCAL LOANS/DEBTS	25,500,000,000.00
09302	CENTRAL BANK OF NIGERIA (CBN)	25,500,000,000.00

Borno State Government 2024 Approved Budget - Total Expenditure by Fund Source

Code	Fund	2024 Approved Budget
	<i>Total Expenditure</i>	<i>358,732,146,000.00</i>
01	FEDERATION ACCOUNT	18,453,991,000.00
011	FAAC DIRECT ALLOCATION	18,453,991,000.00
01101	FAAC DIRECT ALLOCATION	18,453,991,000.00
02	CONSOLIDATED REVENUE FUND	131,906,895,000.00
021	MAIN ENVELOP	107,658,430,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	107,658,430,000.00
022	CRF CHARGES	24,248,465,000.00
02201	PENSION AND GRATUITIES	14,097,765,000.00
02202	SERVICE WIDE VOTE	10,000,000,000.00
02204	OTHER CRF CHARGES	150,700,000.00
03	CAPITAL DEVELOPMENT FUND	64,554,477,000.00
031	CDF MAIN	64,554,477,000.00
03101	CAPITAL DEVELOPMENT FUND	64,554,477,000.00
08	AIDS AND GRANTS	102,109,839,000.00
081	MULTILATERAL AIDS AND GRANTS	17,298,565,000.00
08107	EUROPEAN UNION	3,975,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	472,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	825,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,230,404,000.00
08121	WORLD BANK TRUST FUND	9,804,811,000.00
08124	GLOBAL 2000	891,350,000.00
08126	MULTI-DONOR BUDGET SUPPORT	100,000,000.00
082	BILATERAL AIDS AND GRANTS	1,860,000,000.00
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	1,860,000,000.00
083	LOCAL AIDS AND GRANTS	82,951,274,000.00
08301	DONATION BY LOCAL NGOs	251,190,000.00
08302	DONATION BY STATE GOVERNMENTS	50,560,000.00
08303	DONATION BY LOCAL GOVERNMENTS	13,453,157,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	69,058,210,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	127,657,000.00
08306	DONATIONS BY INDIVIDUALS	10,500,000.00

09	LOANS/DEBTS	41,706,944,000.00
091	MULTILATERAL LOANS/DEBTS	16,206,944,000.00
09101	AFRICAN DEVELOPMENT BANK	7,000,000,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	9,206,944,000.00
093	LOCAL LOANS/DEBTS	25,500,000,000.00
09302	CENTRAL BANK OF NIGERIA (CBN)	25,500,000,000.00

Borno State Government 2024 Approved Budget - Personnel Expenditure by Fund Source

Code	Fund	2024 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>50,286,879,000.00</i>
02	CONSOLIDATED REVENUE FUND	50,286,879,000.00
021	MAIN ENVELOP	36,038,414,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	36,038,414,000.00
022	CRF CHARGES	14,248,465,000.00
02201	PENSION AND GRATUITIES	14,097,765,000.00
02204	OTHER CRF CHARGES	150,700,000.00

Borno State Government 2024 Approved Budget - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Fund	2024 Approved Budget
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>81,620,016,000.00</i>
02	CONSOLIDATED REVENUE FUND	81,620,016,000.00
021	MAIN ENVELOP	71,620,016,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	71,620,016,000.00
022	CRF CHARGES	10,000,000,000.00
02202	SERVICE WIDE VOTE	10,000,000,000.00

Borno State Government 2024 Approved Budget - Debt Service Expenditure by Fund Source

Code	Fund	2024 Approved Budget
	<i>Total Debt Service Expenditure</i>	<i>18,453,991,000.00</i>
01	FEDERATION ACCOUNT	18,453,991,000.00
011	FAAC DIRECT ALLOCATION	18,453,991,000.00
01101	FAAC DIRECT ALLOCATION	18,453,991,000.00

Borno State Government 2024 Approved Budget - Capital Expenditure by Fund Source

Code	Fund	2024 Approved Budget
	<i>Total Capital Expenditure</i>	<i>208,371,260,000.00</i>
03	CAPITAL DEVELOPMENT FUND	64,554,477,000.00
031	CDF MAIN	64,554,477,000.00
03101	CAPITAL DEVELOPMENT FUND	64,554,477,000.00
08	AIDS AND GRANTS	102,109,839,000.00
081	MULTILATERAL AIDS AND GRANTS	17,298,565,000.00
08107	EUROPEAN UNION	3,975,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	472,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	825,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,230,404,000.00
08121	WORLD BANK TRUST FUND	9,804,811,000.00
08124	GLOBAL 2000	891,350,000.00
08126	MULTI-DONOR BUDGET SUPPORT	100,000,000.00
082	BILATERAL AIDS AND GRANTS	1,860,000,000.00
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	1,860,000,000.00
083	LOCAL AIDS AND GRANTS	82,951,274,000.00
08301	DONATION BY LOCAL NGOs	251,190,000.00
08302	DONATION BY STATE GOVERNMENTS	50,560,000.00
08303	DONATION BY LOCAL GOVERNMENTS	13,453,157,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	69,058,210,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	127,657,000.00
08306	DONATIONS BY INDIVIDUALS	10,500,000.00
09	LOANS/DEBTS	41,706,944,000.00
091	MULTILATERAL LOANS/DEBTS	16,206,944,000.00
09101	AFRICAN DEVELOPMENT BANK	7,000,000,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	9,206,944,000.00
093	LOCAL LOANS/DEBTS	25,500,000,000.00
09302	CENTRAL BANK OF NIGERIA (CBN)	25,500,000,000.00

Borno State Government 2024 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Expenditure	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
01000000000	ADMINISTRATION SECTOR	23,542,849,915.50	47,417,785,000.00	47,501,534,000.00	13,690,747,677.07	63,385,290,000.00	67,684,807,000.00	-
01110000000	GOVERNOR'S OFFICE	9,307,848,446.48	17,484,255,000.00	17,568,004,000.00	7,400,794,523.10	23,382,589,000.00	23,382,589,000.00	-
011100100100	GOVERNMENT HOUSE	8,605,481,534.69	12,272,823,000.00	12,356,572,000.00	6,853,179,143.76	16,676,716,000.00	16,676,716,000.00	-
011100100200	DEPUTY GOVERNOR'S OFFICE	441,724,650.00	4,202,000,000.00	4,202,000,000.00	429,173,149.81	3,702,000,000.00	3,702,000,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	194,581,433.57	849,217,000.00	849,217,000.00	105,364,521.42	2,802,114,000.00	2,802,114,000.00	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	66,060,828.22	160,215,000.00	160,215,000.00	13,077,708.11	201,759,000.00	201,759,000.00	-
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,464,310,882.13	14,086,855,000.00	14,086,855,000.00	3,095,011,666.97	17,604,620,000.00	17,604,620,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,722,275,233.84	2,949,726,000.00	2,949,726,000.00	1,330,035,922.58	6,354,581,000.00	6,354,581,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	43,318,940.88	1,657,891,000.00	1,657,891,000.00	-	655,720,000.00	655,720,000.00	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	286,068,525.30	1,252,630,000.00	1,252,630,000.00	-	2,424,094,000.00	2,424,094,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTA	86,991,958.58	359,610,000.00	359,610,000.00	-	324,500,000.00	324,500,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	135,120,085.79	410,400,000.00	410,400,000.00	-	505,380,000.00	505,380,000.00	-
016101100100	LAGOS LIAISON OFFICE	-	1,098,000.00	1,098,000.00	-	1,175,000.00	1,175,000.00	-
016102100200	ABUJA LIAISON OFFICE	218,349,396.76	332,388,000.00	332,388,000.00	23,135,644.42	357,331,000.00	357,331,000.00	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS &	-	8,814,000.00	8,814,000.00	-	5,555,000.00	5,555,000.00	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	24,040,083.75	30,660,000.00	30,660,000.00	12,370,281.31	22,440,000.00	22,440,000.00	-
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	165,409,444.97	1,058,005,000.00	1,058,005,000.00	49,445,387.03	1,340,494,000.00	1,340,494,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	2,546,044,186.00	3,640,554,000.00	3,640,554,000.00	458,046,733.71	3,587,500,000.00	3,587,500,000.00	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATIO	1,236,693,026.26	2,380,079,000.00	2,380,079,000.00	1,221,977,697.92	296,925,000.00	296,925,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	-	5,000,000.00	5,000,000.00	-	1,728,925,000.00	1,728,925,000.00	-
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND	2,160,955,012.22	2,819,823,000.00	2,819,823,000.00	63,238,961.27	4,049,721,000.00	4,049,721,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA	388,427,493.05	2,548,473,000.00	2,548,473,000.00	63,238,961.27	3,601,321,000.00	3,601,321,000.00	-
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGEN	1,772,527,519.17	271,350,000.00	271,350,000.00	-	448,400,000.00	448,400,000.00	-
01120000000	BORNO STATE HOUSE ASSEMBLY	3,462,571,218.68	6,195,873,000.00	6,195,873,000.00	1,794,978,089.37	3,864,678,000.00	8,101,195,000.00	-
011200100100	BORNO STATE HOUSE ASSEMBLY	3,457,100,119.68	6,102,853,000.00	6,102,853,000.00	1,765,632,547.36	3,796,585,000.00	7,976,102,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	5,471,099.00	93,020,000.00	93,020,000.00	29,345,542.01	121,093,000.00	125,093,000.00	-
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURI	547,232,878.05	1,428,490,000.00	1,428,490,000.00	464,994,355.59	9,673,715,000.00	9,673,715,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	276,918,174.28	842,700,000.00	842,700,000.00	244,840,051.56	9,014,880,000.00	9,014,880,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	269,660,223.59	561,190,000.00	561,190,000.00	219,754,592.79	523,205,000.00	523,205,000.00	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	654,480.18	24,600,000.00	24,600,000.00	399,711.24	135,630,000.00	135,630,000.00	-
01250000000	BORNO STATE HEAD OF SERVICE (HOS)	438,763,723.64	1,710,853,000.00	1,710,853,000.00	520,296,186.80	1,587,333,000.00	1,587,333,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	438,060,005.90	1,707,323,000.00	1,707,323,000.00	519,895,370.34	1,584,420,000.00	1,584,420,000.00	-
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	703,717.74	3,530,000.00	3,530,000.00	400,816.46	2,913,000.00	2,913,000.00	-
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	312,652,026.01	614,196,000.00	614,196,000.00	251,140,780.25	795,521,000.00	795,521,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	140,886,658.61	322,284,000.00	322,284,000.00	99,790,017.37	302,654,000.00	302,654,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDIT	170,235,367.40	228,792,000.00	228,792,000.00	151,329,606.65	437,697,000.00	437,697,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	1,530,000.00	63,120,000.00	63,120,000.00	21,156.23	55,170,000.00	55,170,000.00	-
01470000000	BORNO STATE CIVIL SERVICE COMMISSION	43,312,744.42	104,774,000.00	104,774,000.00	23,397,222.96	86,663,000.00	86,663,000.00	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	43,312,744.42	104,774,000.00	104,774,000.00	23,397,222.96	86,663,000.00	86,663,000.00	-
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSI	47,255,250.91	2,150,000,000.00	2,150,000,000.00	71,845,518.38	1,715,225,000.00	1,715,225,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	47,255,250.91	2,150,000,000.00	2,150,000,000.00	71,845,518.38	1,715,225,000.00	1,715,225,000.00	-
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMI	757,947,732.96	822,666,000.00	822,666,000.00	5,050,372.38	625,225,000.00	688,225,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	37,871,815.05	355,000,000.00	355,000,000.00	50,372.38	400,600,000.00	463,600,000.00	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOAF	720,075,917.91	467,666,000.00	467,666,000.00	5,000,000.00	224,625,000.00	224,625,000.00	-
02000000000	ECONOMIC SECTOR	50,441,690,534.49	104,971,799,000.00	104,971,799,000.00	50,733,911,476.02	157,141,443,100.00	166,051,443,100.00	52,500,000.00
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURC	2,748,151,505.99	9,391,486,000.00	9,391,486,000.00	479,421,873.74	13,506,848,000.00	13,506,848,000.00	52,500,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,074,739,013.42	6,288,587,000.00	6,288,587,000.00	433,270,761.59	10,357,980,000.00	10,357,980,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	79,798,512.52	450,000,000.00	450,000,000.00	36,516,112.46	364,438,000.00	364,438,000.00	52,500,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	1,199,787.13	1,305,000.00	1,305,000.00	584,446.00	1,305,000.00	1,305,000.00	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORIT	56,848,465.97	593,894,000.00	593,894,000.00	9,050,553.69	442,980,000.00	442,980,000.00	-
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DE	535,565,726.95	1,907,700,000.00	1,907,700,000.00	-	2,040,145,000.00	2,040,145,000.00	-
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPME	17,748,351,707.28	27,113,655,000.00	27,113,655,000.00	24,879,734,803.18	43,808,771,000.00	47,818,771,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	5,386,066,234.68	10,794,755,000.00	10,794,755,000.00	12,148,177,392.91	27,072,286,000.00	29,872,286,000.00	-
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	-	100,000,000.00	100,000,000.00	5,849,093.94	110,000,000.00	110,000,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	11,190,725,586.35	14,006,808,000.00	14,006,808,000.00	11,769,901,957.33	14,656,140,000.00	15,866,140,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,171,559,886.25	2,212,092,000.00	2,212,092,000.00	955,806,359.00	1,970,345,000.00	1,970,345,000.00	-
02380000000	MINISTRY OF BUDGET AND PLANNING	103,310,215.50	5,704,474,000.00	5,704,474,000.00	-	12,853,244,000.00	12,853,244,000.00	-
023800100100	MINISTRY OF BUDGET AND PLANNING	103,310,215.50	646,550,000.00	646,550,000.00	-	2,604,050,000.00	2,604,050,000.00	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	41,412,000.00	41,412,000.00	-	249,194,000.00	249,194,000.00	-

023800500100	SEVICE WIDE VOTE	-	5,016,512,000.00	5,016,512,000.00	-	10,000,000,000.00	10,000,000,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,406,975,011.22	3,798,838,000.00	3,798,838,000.00	4,726,628,379.41	3,427,130,000.00	3,827,130,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,191,183,552.63	2,531,220,000.00	2,531,220,000.00	4,652,460,615.69	2,549,730,000.00	2,949,730,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	37,206,000.00	276,215,000.00	276,215,000.00	12,500,000.00	232,098,000.00	232,098,000.00	-
022205200100	BORNO STATE HOTELS	15,510,000.00	56,323,000.00	56,323,000.00	3,101,000.00	45,507,000.00	45,507,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	67,104,220.12	177,781,000.00	177,781,000.00	25,000,400.00	147,801,000.00	147,801,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	5,853,451.46	26,200,000.00	26,200,000.00	2,784,759.83	14,505,000.00	14,505,000.00	-
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	134,000,000.00	134,000,000.00	-	4,330,000.00	4,330,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	45,962,760.58	377,489,000.00	377,489,000.00	-	258,000,000.00	258,000,000.00	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	6,338,608.78	12,515,000.00	12,515,000.00	5,408,068.57	10,515,000.00	10,515,000.00	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	28,154,352.43	145,510,000.00	145,510,000.00	17,505,742.87	137,164,000.00	137,164,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	9,662,065.22	61,585,000.00	61,585,000.00	7,867,792.45	27,480,000.00	27,480,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	4,297,386,680.02	5,900,881,000.00	5,900,881,000.00	376,955,646.41	7,643,470,100.00	7,643,470,100.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	3,561,385,292.38	2,612,231,000.00	2,612,231,000.00	26,801,895.54	5,116,352,100.00	5,116,352,100.00	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	372,399,363.73	738,680,000.00	738,680,000.00	254,896,676.74	836,853,000.00	836,853,000.00	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	139,934,703.63	438,128,000.00	438,128,000.00	95,257,074.13	439,979,000.00	439,979,000.00	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	223,667,320.28	2,111,842,000.00	2,111,842,000.00	-	1,250,286,000.00	1,250,286,000.00	-
023400000000	MINISTRY OF WORKS AND HOUSING	14,302,217,035.94	30,760,564,000.00	30,760,564,000.00	12,422,747,640.17	45,445,019,000.00	45,445,019,000.00	-
023400100100	MINISTRY OF WORKS AND HOUSING	10,183,586,977.39	25,547,066,000.00	25,547,066,000.00	8,310,624,210.10	34,067,860,000.00	34,067,860,000.00	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	4,027,222,504.51	5,000,043,000.00	5,000,043,000.00	4,112,123,430.07	10,496,549,000.00	10,496,549,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	91,407,554.04	213,455,000.00	213,455,000.00	-	880,610,000.00	880,610,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000.00	1,100,000.00	-	500,000.00	500,000.00	-
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000.00	1,100,000.00	-	500,000.00	500,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	3,121,821,623.91	10,345,469,000.00	10,345,469,000.00	2,661,571,469.51	9,725,282,000.00	9,725,282,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	2,951,147,316.66	6,320,519,000.00	6,320,519,000.00	2,641,924,648.51	6,721,076,000.00	6,721,076,000.00	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AG	170,674,307.25	4,024,950,000.00	4,024,950,000.00	19,646,821.00	3,004,206,000.00	3,004,206,000.00	-
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION & RECONSTRUCTION	6,713,476,754.63	11,955,332,000.00	11,955,332,000.00	5,186,851,663.60	20,731,179,000.00	25,231,179,000.00	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RECONSTRUCTION	6,713,476,754.63	11,955,332,000.00	11,955,332,000.00	5,186,851,663.60	20,731,179,000.00	25,231,179,000.00	-
030000000000	LAW & JUSTICE SECTOR	1,227,297,853.94	3,098,697,000.00	3,098,697,000.00	2,632,805,158.36	3,904,004,000.00	3,904,004,000.00	-
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,121,566,915.37	1,677,213,000.00	1,677,213,000.00	517,039,859.64	2,406,620,000.00	2,406,620,000.00	-
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	63,839,603.32	67,470,000.00	67,470,000.00	53,497,328.43	68,970,000.00	68,970,000.00	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	730,970,244.26	1,215,300,000.00	1,215,300,000.00	311,110,573.79	1,705,000,000.00	1,705,000,000.00	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	119,964,633.73	142,812,000.00	142,812,000.00	61,788,642.30	306,019,000.00	306,019,000.00	-
031805400100	BORNO STATE AREA COURT	206,792,434.06	251,631,000.00	251,631,000.00	90,643,315.12	326,631,000.00	326,631,000.00	-
032600000000	MINISTRY OF JUSTICE	105,730,938.57	1,421,484,000.00	1,421,484,000.00	2,115,765,298.72	1,497,384,000.00	1,497,384,000.00	-
032600100100	MINISTRY OF JUSTICE	88,933,051.43	1,343,804,000.00	1,343,804,000.00	2,106,942,641.64	1,453,674,000.00	1,453,674,000.00	-
032600200100	BORNO STATE PREROGATIVE OF MERCY	11,853,143.22	30,770,000.00	30,770,000.00	8,822,657.08	20,690,000.00	20,690,000.00	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	4,944,743.92	46,910,000.00	46,910,000.00	-	23,020,000.00	23,020,000.00	-
050000000000	SOCIAL SECTOR	33,988,942,507.40	79,843,669,000.00	79,759,920,000.00	18,412,785,348.23	116,189,098,900.00	121,091,891,900.00	2,880,341,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	15,387,481,956.10	34,953,280,000.00	34,869,531,000.00	6,514,418,737.50	40,132,554,000.00	40,366,247,000.00	20,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	6,126,083,104.94	10,601,680,000.00	10,601,680,000.00	3,317,218,528.06	11,072,563,000.00	11,072,563,000.00	20,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	193,644,439.01	8,151,575,000.00	8,192,575,000.00	164,195,042.68	5,892,099,000.00	5,892,099,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	57,745,324.61	116,347,000.00	116,347,000.00	41,304,188.60	95,597,000.00	107,543,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	184,791,541.94	371,532,000.00	371,532,000.00	135,513,770.16	281,907,000.00	284,417,000.00	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	9,953,550.00	8,340,000.00	8,340,000.00	150,220.00	8,118,000.00	8,118,000.00	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	2,948,047,153.87	4,336,920,000.00	4,336,920,000.00	2,305,188,570.80	4,904,159,000.00	4,904,159,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	952,481,543.90	1,716,400,000.00	1,716,400,000.00	550,848,417.20	2,355,390,000.00	2,355,390,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (ASAB)	-	488,152,000.00	488,152,000.00	-	1,122,016,000.00	1,122,016,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,529,071,857.18	1,774,000,000.00	1,774,000,000.00	-	3,145,246,000.00	3,145,246,000.00	-
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	32,900,000.00	32,900,000.00	-	-	-	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	487,096,780.74	950,000,000.00	950,000,000.00	-	1,294,352,000.00	1,294,352,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	499,146,260.52	917,100,000.00	917,100,000.00	-	1,498,837,000.00	1,498,837,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	949,325,628.88	2,848,720,000.00	2,723,971,000.00	-	3,869,290,000.00	3,869,290,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	428,570,554.88	1,107,922,000.00	1,107,922,000.00	-	2,537,689,000.00	2,539,189,000.00	-
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT CENTER	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND MANAGEMENT	145,111,003.20	181,500,000.00	181,500,000.00	-	178,761,000.00	254,761,000.00	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE AND FISHING	303,185,475.21	445,008,000.00	445,008,000.00	-	1,079,444,000.00	1,083,744,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	573,227,737.22	755,184,000.00	755,184,000.00	-	697,086,000.00	834,523,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	10,095,517,995.13	20,050,410,000.00	20,050,410,000.00	5,007,846,050.72	51,124,004,000.00	51,721,754,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	4,200,133,138.14	7,130,567,000.00	7,130,567,000.00	1,676,138,891.09	9,831,750,000.00	9,831,750,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT BOARD	111,003,643.49	274,506,000.00	274,506,000.00	4,302,149.32	1,236,866,000.00	1,236,866,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	914,604,580.07	3,063,716,000.00	3,063,716,000.00	-	5,019,655,000.00	5,019,655,000.00	-

052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,610,846,084.83	5,867,150,000.00	5,867,150,000.00	3,143,108,914.97	10,299,425,000.00	10,897,175,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	73,714,293.42	221,056,000.00	221,056,000.00	25,199,017.01	225,254,000.00	225,254,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	85,409,255.18	132,000,000.00	132,000,000.00	99,097,078.33	110,300,000.00	110,300,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	99,807,000.00	3,361,415,000.00	3,361,415,000.00	60,000,000.00	24,400,754,000.00	24,400,754,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	1,318,790,363.69	4,748,763,000.00	4,748,763,000.00	603,153,287.65	5,443,016,000.00	5,443,016,000.00	2,860,341,000.00
053500100100	MINISTRY OF ENVIRONMENT	576,579,784.73	3,421,323,000.00	3,421,323,000.00	285,770,069.18	4,039,788,000.00	4,039,788,000.00	2,860,341,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BO	741,360,741.11	1,136,240,000.00	1,136,240,000.00	316,902,690.35	1,262,028,000.00	1,262,028,000.00	-
053505600100	BORNO STATE AFORESTATION PROJECT	849,837.85	41,200,000.00	41,200,000.00	480,528.12	41,200,000.00	41,200,000.00	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIAT	4,525,320,659.89	5,420,560,000.00	5,420,560,000.00	2,602,719,528.84	4,758,350,000.00	5,242,350,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,368,216,212.42	5,077,018,000.00	5,077,018,000.00	2,471,471,986.81	4,479,341,000.00	4,963,341,000.00	-
053905100100	BORNO STATE SPORTS COUNCIL	151,157,536.02	186,684,000.00	186,684,000.00	126,626,481.29	172,966,000.00	172,966,000.00	-
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	5,946,911.45	6,858,000.00	6,858,000.00	4,621,060.74	6,043,000.00	6,043,000.00	-
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE	49,312,235.54	6,365,000,000.00	6,365,000,000.00	30,329,762.61	4,992,591,900.00	8,579,941,900.00	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIR	49,312,235.54	6,365,000,000.00	6,365,000,000.00	30,329,762.61	4,992,591,900.00	8,579,941,900.00	-
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	1,992,970,937.62	3,910,356,000.00	3,910,356,000.00	840,205,202.03	4,851,287,000.00	4,851,287,000.00	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,949,594,019.78	3,710,900,000.00	3,710,900,000.00	837,047,059.47	4,744,277,000.00	4,744,277,000.00	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	9,595,150.50	126,581,000.00	126,581,000.00	2,701,374.25	97,910,000.00	97,910,000.00	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	33,431,638.84	69,725,000.00	69,725,000.00	456,768.31	5,100,000.00	5,100,000.00	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	350,128.50	3,150,000.00	3,150,000.00	-	4,000,000.00	4,000,000.00	-

Borno State Government 2024 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Personnel Expenditure	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	
010000000000	ADMINISTRATION SECTOR	3,327,037,718.71	4,373,989,000.00	4,373,989,000.00	1,927,573,832.30	4,838,573,000.00	5,225,263,000.00	-
011100000000	GOVERNOR'S OFFICE	210,513,399.97	247,958,000.00	247,958,000.00	138,690,443.63	273,575,000.00	273,575,000.00	-
011100100100	GOVERNMENT HOUSE	154,978,399.97	181,723,000.00	181,723,000.00	121,728,117.71	181,816,000.00	181,816,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	20,000,000.00	32,000,000.00	32,000,000.00	7,822,325.92	38,000,000.00	38,000,000.00	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	35,535,000.00	34,235,000.00	34,235,000.00	9,140,000.00	53,759,000.00	53,759,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,335,326,850.36	1,652,663,000.00	1,652,663,000.00	829,546,597.16	2,049,387,000.00	2,049,387,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,078,439,070.99	1,246,040,000.00	1,246,040,000.00	789,267,725.79	1,585,189,000.00	1,585,189,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,772,800.00	30,000,000.00	30,000,000.00	-	30,000,000.00	30,000,000.00	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	146,381,123.80	192,000,000.00	192,000,000.00	-	187,894,000.00	187,894,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTA	7,896,992.80	17,000,000.00	17,000,000.00	-	17,000,000.00	17,000,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	-	24,300,000.00	24,300,000.00	-	50,280,000.00	50,280,000.00	-
016102100200	ABUJA LIAISON OFFICE	-	34,525,000.00	34,525,000.00	6,100,000.00	36,290,000.00	36,290,000.00	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS &	-	904,000.00	904,000.00	-	960,000.00	960,000.00	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	10,380,000.00	10,000,000.00	10,000,000.00	810,000.00	4,280,000.00	4,280,000.00	-
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	15,054,862.77	23,640,000.00	23,640,000.00	15,583,871.37	71,494,000.00	71,494,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	40,810,000.00	57,254,000.00	57,254,000.00	15,050,000.00	56,000,000.00	56,000,000.00	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATI	5,592,000.00	12,000,000.00	12,000,000.00	2,735,000.00	5,000,000.00	5,000,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00	-
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND	1,332,774.56	6,140,000.00	6,140,000.00	1,565,547.79	10,174,000.00	10,174,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA	1,332,774.56	6,140,000.00	6,140,000.00	1,565,547.79	10,174,000.00	10,174,000.00	-
011200000000	BORNO STATE HOUSE ASSEMBLY	64,633,119.68	351,265,000.00	351,265,000.00	59,807,026.63	324,828,000.00	720,365,000.00	-
011200100100	BORNO STATE HOUSE ASSEMBLY	64,633,119.68	314,065,000.00	314,065,000.00	32,864,231.28	295,585,000.00	691,122,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	37,200,000.00	37,200,000.00	26,942,795.35	29,243,000.00	29,243,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURI	474,355,620.61	543,190,000.00	543,190,000.00	402,996,631.68	739,295,000.00	739,295,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	227,503,260.92	235,000,000.00	235,000,000.00	184,853,463.64	409,090,000.00	409,090,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	246,852,359.69	308,190,000.00	308,190,000.00	218,143,168.04	330,205,000.00	330,205,000.00	-
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	284,865,060.90	1,205,000,000.00	1,205,000,000.00	314,998,025.79	1,056,530,000.00	1,047,683,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	284,865,060.90	1,205,000,000.00	1,205,000,000.00	314,998,025.79	1,056,530,000.00	1,047,683,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	172,417,364.81	202,121,000.00	202,121,000.00	151,719,457.31	193,192,000.00	193,192,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	122,910,036.81	118,680,000.00	118,680,000.00	97,159,699.31	116,940,000.00	116,940,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDIT	47,977,328.00	80,321,000.00	80,321,000.00	54,559,758.00	72,752,000.00	72,752,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	1,530,000.00	3,120,000.00	3,120,000.00	-	3,500,000.00	3,500,000.00	-
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	30,036,921.58	61,800,000.00	61,800,000.00	21,028,822.94	52,740,000.00	52,740,000.00	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	30,036,921.58	61,800,000.00	61,800,000.00	21,028,822.94	52,740,000.00	52,740,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSI	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	18,235,000.00	18,235,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	18,235,000.00	18,235,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMI	750,715,757.83	100,617,000.00	100,617,000.00	5,000,000.00	120,617,000.00	120,617,000.00	-

014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	37,569,000.00	30,000,000.00	30,000,000.00	-	50,000,000.00	50,000,000.00	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOAF	713,146,757.83	70,617,000.00	70,617,000.00	5,000,000.00	70,617,000.00	70,617,000.00	-
020000000000	ECONOMIC SECTOR	13,801,467,134.43	17,060,361,000.00	17,060,361,000.00	14,189,164,054.87	17,664,455,000.00	18,664,455,000.00	-
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURC	945,602,910.14	1,014,995,000.00	1,014,995,000.00	337,872,906.51	1,078,077,000.00	1,078,077,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	461,790,283.17	481,890,000.00	481,890,000.00	293,759,419.05	506,480,000.00	506,480,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	64,640,681.27	90,000,000.00	90,000,000.00	35,028,487.46	108,323,000.00	108,323,000.00	-
021511000100	BORNO STATE FERTILIZER COMPANY	100,000.00	105,000.00	105,000.00	40,000.00	105,000.00	105,000.00	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	46,556,594.25	41,000,000.00	41,000,000.00	9,045,000.00	36,269,000.00	36,269,000.00	-
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	372,515,351.45	402,000,000.00	402,000,000.00	-	426,900,000.00	426,900,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	11,528,982,477.64	14,144,340,000.00	14,144,340,000.00	12,970,607,716.49	14,818,688,000.00	15,818,688,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	391,500,000.00	450,700,000.00	450,700,000.00	260,458,227.20	596,700,000.00	596,700,000.00	-
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	-	5,000,000.00	5,000,000.00	-	10,250,000.00	10,250,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	11,034,931,314.28	13,477,468,000.00	13,477,468,000.00	11,754,343,130.29	14,000,000,000.00	15,000,000,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	102,551,163.36	211,172,000.00	211,172,000.00	955,806,359.00	211,738,000.00	211,738,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	4,217,000.00	4,217,000.00	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	-	-	-	4,217,000.00	4,217,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	208,180,851.61	334,083,000.00	334,083,000.00	103,728,950.92	321,763,000.00	321,763,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	54,392,286.91	60,000,000.00	60,000,000.00	32,401,740.01	60,000,000.00	60,000,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	37,206,000.00	56,475,000.00	56,475,000.00	12,500,000.00	58,880,000.00	58,880,000.00	-
022205200100	BORNO STATE HOTELS	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	10,000,000.00	10,000,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	58,581,772.67	89,067,000.00	89,067,000.00	25,000,400.00	81,772,000.00	81,772,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	3,200,000.00	4,200,000.00	4,200,000.00	1,133,500.00	2,160,000.00	2,160,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	71,052,000.00	71,052,000.00	-	66,250,000.00	66,250,000.00	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	5,738,875.28	6,915,000.00	6,915,000.00	5,108,722.57	6,915,000.00	6,915,000.00	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	23,892,802.03	26,701,000.00	26,701,000.00	16,616,321.21	21,906,000.00	21,906,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	13,880,000.00	13,880,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	251,546,289.42	398,304,000.00	398,304,000.00	136,162,508.59	435,964,000.00	435,964,000.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	13,579,501.42	40,120,000.00	40,120,000.00	11,918,000.00	38,000,000.00	38,000,000.00	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	73,081,156.00	176,380,000.00	176,380,000.00	71,050,508.59	176,112,000.00	176,112,000.00	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	92,485,632.00	111,000,000.00	111,000,000.00	53,194,000.00	160,200,000.00	160,200,000.00	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	72,400,000.00	70,804,000.00	70,804,000.00	-	61,652,000.00	61,652,000.00	-
023400000000	MINISTRY OF WORKS AND HOUSING	380,540,990.83	560,805,000.00	560,805,000.00	305,975,347.93	583,323,000.00	583,323,000.00	-
023400100100	MINISTRY OF WORKS AND HOUSING	315,444,055.45	333,216,000.00	333,216,000.00	236,107,100.36	377,760,000.00	377,760,000.00	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	-	96,981,000.00	96,981,000.00	69,868,247.57	136,500,000.00	136,500,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	65,096,935.38	130,608,000.00	130,608,000.00	-	69,063,000.00	69,063,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	480,823,148.41	533,451,000.00	533,451,000.00	324,994,305.79	385,000,000.00	385,000,000.00	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	4,800,000.00	4,800,000.00	1,030,000.00	4,800,000.00	4,800,000.00	-
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND REPAIRS	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND REPAIRS	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	-
030000000000	LAW & JUSTICE SECTOR	938,701,652.32	1,418,985,000.00	1,418,985,000.00	710,805,438.38	1,373,715,000.00	1,373,715,000.00	-
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	910,451,680.14	1,169,986,000.00	1,169,986,000.00	517,039,859.64	1,167,901,000.00	1,167,901,000.00	-
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	63,331,603.32	65,970,000.00	65,970,000.00	53,497,328.43	67,470,000.00	67,470,000.00	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	540,327,642.76	755,000,000.00	755,000,000.00	311,110,573.79	755,000,000.00	755,000,000.00	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	100,000,000.00	98,585,000.00	98,585,000.00	61,788,642.30	95,000,000.00	95,000,000.00	-
031805400100	BORNO STATE AREA COURT	206,792,434.06	250,431,000.00	250,431,000.00	90,643,315.12	250,431,000.00	250,431,000.00	-
032600000000	MINISTRY OF JUSTICE	28,249,972.18	248,999,000.00	248,999,000.00	193,765,578.74	205,814,000.00	205,814,000.00	-
032600100100	MINISTRY OF JUSTICE	16,900,110.00	235,999,000.00	235,999,000.00	185,093,304.30	193,414,000.00	193,414,000.00	-
032600200100	BORNO STATE PREROGATIVE OF MERCY	11,349,862.18	13,000,000.00	13,000,000.00	8,672,274.44	12,400,000.00	12,400,000.00	-
050000000000	SOCIAL SECTOR	14,230,893,473.25	19,275,671,000.00	19,316,671,000.00	7,007,255,090.32	24,882,946,000.00	25,023,446,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	8,081,036,315.82	10,327,418,000.00	10,368,418,000.00	2,730,486,402.96	10,171,623,000.00	10,173,123,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	255,000,000.00	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	77,778,834.76	63,200,000.00	104,200,000.00	144,839,285.98	65,100,000.00	65,100,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	56,076,422.35	62,796,000.00	62,796,000.00	40,684,240.85	62,992,000.00	62,992,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	182,251,109.10	200,902,000.00	200,902,000.00	134,274,828.22	140,417,000.00	140,417,000.00	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	9,306,000.00	240,000.00	240,000.00	-	318,000.00	318,000.00	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	4,200,000,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	36,790,000.00	66,400,000.00	66,400,000.00	19,966,755.69	66,870,000.00	66,870,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (SABEB)	-	8,614,000.00	8,614,000.00	-	2,478,000.00	2,478,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,291,608,607.09	1,524,000,000.00	1,524,000,000.00	-	1,892,981,000.00	1,892,981,000.00	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	445,440,907.28	500,000,000.00	500,000,000.00	-	531,144,000.00	531,144,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	489,058,516.97	507,500,000.00	507,500,000.00	-	644,237,000.00	644,237,000.00	-

051705600100	BORNO STATE UNIVERSITY (BOSU)	549,319,954.97	916,000,000.00	916,000,000.00	-	1,104,790,000.00	1,104,790,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	1,545,887.28	2,566,000.00	2,566,000.00	-	3,000,000.00	4,500,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND	139,485,348.90	140,000,000.00	140,000,000.00	-	157,050,000.00	157,050,000.00	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTUR	258,906,651.13	340,000,000.00	340,000,000.00	-	398,623,000.00	398,623,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISL	561,645,314.95	686,200,000.00	686,200,000.00	-	646,623,000.00	646,623,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	4,821,832,630.80	7,138,252,000.00	7,138,252,000.00	3,466,252,808.50	13,048,811,000.00	13,048,811,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	679,750,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT	45,617,319.50	14,350,000.00	14,350,000.00	4,302,149.32	15,068,000.00	15,068,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGEN	-	1,341,716,000.00	1,341,716,000.00	-	3,000,178,000.00	3,000,178,000.00	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	3,990,365,716.46	5,000,000,000.00	5,000,000,000.00	2,952,784,608.55	9,300,425,000.00	9,300,425,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	13,601,755.00	30,476,000.00	30,476,000.00	7,694,900.00	31,390,000.00	31,390,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	23,300,995.00	22,000,000.00	22,000,000.00	19,591,000.00	22,000,000.00	22,000,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	99,807,000.00	76,191,000.00	76,191,000.00	60,000,000.00	-	-	-
053500000000	MINISTRY OF ENVIRONMENT	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	281,106,472.11	326,550,000.00	326,550,000.00	191,032,031.16	229,694,000.00	229,694,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BO	549,106,472.11	730,000,000.00	730,000,000.00	249,976,784.54	698,136,000.00	698,136,000.00	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIAT	316,297,620.34	512,939,000.00	512,939,000.00	264,542,793.39	505,844,000.00	644,844,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	160,234,255.12	345,197,000.00	345,197,000.00	133,630,875.11	353,262,000.00	492,262,000.00	-
053905100100	BORNO STATE SPORTS COUNCIL	150,517,598.77	161,484,000.00	161,484,000.00	126,391,065.04	147,139,000.00	147,139,000.00	-
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	5,545,766.45	6,258,000.00	6,258,000.00	4,520,853.24	5,443,000.00	5,443,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	47,250,000.00	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIR	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	47,250,000.00	-
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	73,544,423.24	94,000,000.00	94,000,000.00	34,254,498.01	75,000,000.00	75,000,000.00	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	30,812,784.40	30,000,000.00	30,000,000.00	31,753,498.01	70,000,000.00	70,000,000.00	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	9,300,000.00	14,000,000.00	14,000,000.00	2,501,000.00	5,000,000.00	5,000,000.00	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	33,431,638.84	50,000,000.00	50,000,000.00	-	-	-	-

Borno State Government 2024 Approved Budget - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Other Non-Debt Recurrent Expenditure	23,889,037,029.53	56,475,813,000.00	56,559,562,000.00	17,655,351,191.60	75,112,933,000.00	81,620,016,000.00	-
010000000000	ADMINISTRATION SECTOR	15,903,454,072.44	29,689,468,000.00	29,773,217,000.00	9,885,101,767.65	37,496,546,000.00	40,019,373,000.00	-
011100000000	GOVERNOR'S OFFICE	8,748,219,636.51	16,153,908,000.00	16,237,657,000.00	7,112,138,079.47	18,319,325,000.00	18,319,325,000.00	-
011100100100	GOVERNMENT HOUSE	8,137,826,074.72	11,095,100,000.00	11,178,849,000.00	6,591,085,026.05	13,496,000,000.00	13,496,000,000.00	-
011100100200	DEPUTY GOVERNOR'S OFFICE	405,286,300.00	4,171,000,000.00	4,171,000,000.00	419,573,149.81	3,571,000,000.00	3,571,000,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	174,581,433.57	813,828,000.00	813,828,000.00	97,542,195.50	1,162,325,000.00	1,162,325,000.00	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	30,525,828.22	73,980,000.00	73,980,000.00	3,937,708.11	90,000,000.00	90,000,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,612,683,500.17	4,066,131,000.00	4,066,131,000.00	622,426,242.69	6,000,096,000.00	6,000,096,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	256,876,258.04	1,072,686,000.00	1,072,686,000.00	369,727,275.09	2,190,627,000.00	2,190,627,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	12,546,140.88	14,266,000.00	14,266,000.00	-	14,220,000.00	14,220,000.00	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	3,000,153.75	14,130,000.00	14,130,000.00	-	65,700,000.00	65,700,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTA	48,784,856.25	258,610,000.00	258,610,000.00	-	200,000,000.00	200,000,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	135,120,085.79	350,600,000.00	350,600,000.00	-	385,100,000.00	385,100,000.00	-
016101100100	LAGOS LIAISON OFFICE	-	1,098,000.00	1,098,000.00	-	1,175,000.00	1,175,000.00	-
016102100200	ABUJA LIAISON OFFICE	218,349,396.76	297,863,000.00	297,863,000.00	17,035,644.42	321,041,000.00	321,041,000.00	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS &	-	4,010,000.00	4,010,000.00	-	2,523,000.00	2,523,000.00	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	8,231,333.75	12,160,000.00	12,160,000.00	10,560,281.31	14,660,000.00	14,660,000.00	-
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	150,354,582.20	545,865,000.00	545,865,000.00	33,861,515.66	1,093,000,000.00	1,093,000,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	774,993,336.00	1,464,300,000.00	1,464,300,000.00	187,996,733.71	1,629,500,000.00	1,629,500,000.00	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATI	4,427,356.75	30,543,000.00	30,543,000.00	3,244,792.50	44,775,000.00	44,775,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	-	-	-	-	37,775,000.00	37,775,000.00	-
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND	1,782,461,988.17	1,164,361,000.00	1,164,361,000.00	9,867,413.48	2,388,017,000.00	2,388,017,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA	9,934,469.00	1,105,411,000.00	1,105,411,000.00	9,867,413.48	2,327,117,000.00	2,327,117,000.00	-
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGEN	1,772,527,519.17	58,950,000.00	58,950,000.00	-	60,900,000.00	60,900,000.00	-
011200000000	BORNO STATE HOUSE ASSEMBLY	3,397,938,099.00	5,150,858,000.00	5,150,858,000.00	1,735,171,062.74	3,038,350,000.00	5,489,330,000.00	-
011200100100	BORNO STATE HOUSE ASSEMBLY	3,392,467,000.00	5,141,538,000.00	5,141,538,000.00	1,732,768,316.08	2,998,000,000.00	5,444,980,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	5,471,099.00	9,320,000.00	9,320,000.00	2,402,746.66	40,350,000.00	44,350,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURI	36,733,257.44	220,300,000.00	220,300,000.00	28,786,473.91	5,452,390,000.00	5,452,390,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	14,381,913.36	126,700,000.00	126,700,000.00	26,775,337.92	5,358,790,000.00	5,358,790,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	93,000,000.00	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	600,000.00	-
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	153,898,662.74	487,003,000.00	487,003,000.00	205,298,161.01	425,803,000.00	434,650,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	153,194,945.00	483,473,000.00	483,473,000.00	204,897,344.55	422,890,000.00	431,737,000.00	-

012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	703,717.74	3,530,000.00	3,530,000.00	400,816.46	2,913,000.00	2,913,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	138,484,661.20	193,025,000.00	193,025,000.00	99,421,322.94	360,754,000.00	360,754,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	16,226,621.80	93,604,000.00	93,604,000.00	2,630,318.06	100,789,000.00	100,789,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDIT	122,258,039.40	69,421,000.00	69,421,000.00	96,769,848.65	231,295,000.00	231,295,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	30,000,000.00	30,000,000.00	21,156.23	28,670,000.00	28,670,000.00	-
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	3,277,889.58	22,974,000.00	22,974,000.00	2,368,400.02	17,873,000.00	17,873,000.00	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	3,277,889.58	22,974,000.00	22,974,000.00	2,368,400.02	17,873,000.00	17,873,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	1,165,080,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	1,165,080,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	7,231,975.13	307,143,000.00	307,143,000.00	50,372.38	328,858,000.00	391,858,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	302,815.05	275,000,000.00	275,000,000.00	50,372.38	298,100,000.00	361,100,000.00	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	6,929,160.08	32,143,000.00	32,143,000.00	-	30,758,000.00	30,758,000.00	-
020000000000	ECONOMIC SECTOR	4,135,736,754.82	14,875,758,000.00	14,875,758,000.00	3,754,031,822.18	23,079,000,100.00	23,689,000,100.00	-
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	31,958,535.85	305,471,000.00	305,471,000.00	9,066,801.05	117,271,000.00	117,271,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	11,853,670.25	160,677,000.00	160,677,000.00	7,029,176.36	60,500,000.00	60,500,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,005,831.25	13,000,000.00	13,000,000.00	1,487,625.00	8,265,000.00	8,265,000.00	-
021511000100	BORNO STATE FERTILIZER COMPANY	1,099,787.13	1,200,000.00	1,200,000.00	544,446.00	1,200,000.00	1,200,000.00	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	17,871.72	2,894,000.00	2,894,000.00	5,553.69	1,839,000.00	1,839,000.00	-
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	15,981,375.50	127,700,000.00	127,700,000.00	-	45,467,000.00	45,467,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	1,773,187,496.07	3,212,339,000.00	3,212,339,000.00	2,076,834,783.58	5,880,853,000.00	6,490,853,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	551,984,501.11	1,902,000,000.00	1,902,000,000.00	2,059,944,362.60	4,408,000,000.00	4,808,000,000.00	-
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	-	71,000,000.00	71,000,000.00	1,331,593.94	74,550,000.00	74,550,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	152,194,272.07	439,340,000.00	439,340,000.00	15,558,827.04	557,340,000.00	767,340,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,069,008,722.89	799,999,000.00	799,999,000.00	-	840,963,000.00	840,963,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	103,310,215.50	5,639,474,000.00	5,639,474,000.00	-	11,276,452,000.00	11,276,452,000.00	-
023800100100	MINISTRY OF BUDGET AND PLANNING	103,310,215.50	595,550,000.00	595,550,000.00	-	1,254,050,000.00	1,254,050,000.00	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	27,412,000.00	27,412,000.00	-	22,402,000.00	22,402,000.00	-
023800500100	SEVICE WIDE VOTE	-	5,016,512,000.00	5,016,512,000.00	-	10,000,000,000.00	10,000,000,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	28,415,195.63	286,325,000.00	286,325,000.00	25,821,163.33	202,774,000.00	202,774,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	18,043,893.00	141,220,000.00	141,220,000.00	23,682,610.52	89,730,000.00	89,730,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	32,535,000.00	32,535,000.00	-	24,487,000.00	24,487,000.00	-
022205200100	BORNO STATE HOTELS	-	13,635,000.00	13,635,000.00	-	9,035,000.00	9,035,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	6,572,447.45	26,164,000.00	26,164,000.00	-	30,029,000.00	30,029,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,653,451.46	12,000,000.00	12,000,000.00	1,651,259.83	4,560,000.00	4,560,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	56,437,000.00	56,437,000.00	-	37,403,000.00	37,403,000.00	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	599,733.50	600,000.00	600,000.00	299,346.00	600,000.00	600,000.00	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	542,719.72	3,134,000.00	3,134,000.00	187,421.66	6,330,000.00	6,330,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	2,950.50	600,000.00	600,000.00	525.32	600,000.00	600,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	288,159,146.16	956,684,000.00	956,684,000.00	226,511,347.82	2,490,517,100.00	2,490,517,100.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	66,448,868.50	609,384,000.00	609,384,000.00	7,667,595.54	2,017,981,100.00	2,017,981,100.00	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	187,420,087.53	262,300,000.00	262,300,000.00	183,846,168.15	360,741,000.00	360,741,000.00	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	32,269,071.63	70,000,000.00	70,000,000.00	34,997,584.13	99,795,000.00	99,795,000.00	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	2,021,118.50	15,000,000.00	15,000,000.00	-	12,000,000.00	12,000,000.00	-
023400000000	MINISTRY OF WORKS AND HOUSING	37,510,712.11	132,947,000.00	132,947,000.00	109,416,371.53	652,997,000.00	652,997,000.00	-
023400100100	MINISTRY OF WORKS AND HOUSING	12,003,610.00	28,850,000.00	28,850,000.00	15,191,819.03	353,100,000.00	353,100,000.00	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	20,483.45	71,250,000.00	71,250,000.00	94,224,552.50	209,350,000.00	209,350,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	25,486,618.66	32,847,000.00	32,847,000.00	-	90,547,000.00	90,547,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000.00	1,100,000.00	-	500,000.00	500,000.00	-
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000.00	1,100,000.00	-	500,000.00	500,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	1,855,899,499.75	2,965,735,000.00	2,965,735,000.00	1,299,379,821.27	2,173,670,000.00	2,173,670,000.00	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY	6,194,972.25	75,683,000.00	75,683,000.00	710,678.50	113,607,000.00	113,607,000.00	-
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RURAL DEVELOPMENT	11,100,981.50	1,300,000,000.00	1,300,000,000.00	6,290,855.10	170,359,000.00	170,359,000.00	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RURAL DEVELOPMENT	11,100,981.50	1,300,000,000.00	1,300,000,000.00	6,290,855.10	170,359,000.00	170,359,000.00	-
030000000000	LAW & JUSTICE SECTOR	288,596,201.62	880,255,000.00	880,255,000.00	1,822,810,608.58	1,685,741,000.00	1,685,741,000.00	-
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	211,115,235.23	450,270,000.00	450,270,000.00	-	1,181,465,000.00	1,181,465,000.00	-
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	508,000.00	1,500,000.00	1,500,000.00	-	1,500,000.00	1,500,000.00	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	190,642,601.50	420,300,000.00	420,300,000.00	-	910,000,000.00	910,000,000.00	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	19,964,633.73	27,270,000.00	27,270,000.00	-	193,765,000.00	193,765,000.00	-
031805400100	BORNO STATE AREA COURT	-	1,200,000.00	1,200,000.00	-	76,200,000.00	76,200,000.00	-
032600000000	MINISTRY OF JUSTICE	77,480,966.39	429,985,000.00	429,985,000.00	1,822,810,608.58	504,276,000.00	504,276,000.00	-
032600100100	MINISTRY OF JUSTICE	72,032,941.43	410,805,000.00	410,805,000.00	1,822,660,225.94	491,260,000.00	491,260,000.00	-
032600200100	BORNO STATE PREROGATIVE OF MERCY	503,281.04	2,270,000.00	2,270,000.00	150,382.64	1,996,000.00	1,996,000.00	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	4,944,743.92	16,910,000.00	16,910,000.00	-	11,020,000.00	11,020,000.00	-

050000000000	SOCIAL SECTOR	3,561,250,000.65	11,030,332,000.00	11,030,332,000.00	2,193,406,993.19	12,851,645,900.00	16,225,901,900.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	2,219,415,484.96	3,705,591,000.00	3,705,591,000.00	879,919,652.88	3,668,262,000.00	3,677,018,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,731,846,751.09	2,506,750,000.00	2,506,750,000.00	729,853,084.02	1,901,811,000.00	1,901,811,000.00	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	43,571,965.75	52,581,000.00	52,581,000.00	19,355,756.70	38,586,000.00	38,586,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	1,668,902.26	3,551,000.00	3,551,000.00	619,947.75	2,605,000.00	4,551,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	2,029,762.59	630,000.00	630,000.00	1,238,941.94	490,000.00	3,000,000.00	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	647,550.00	600,000.00	600,000.00	150,220.00	600,000.00	600,000.00	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	30,829,994.25	34,420,000.00	34,420,000.00	84,166,726.30	32,159,000.00	32,159,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	101,864,821.23	260,000,000.00	260,000,000.00	44,534,976.17	251,520,000.00	251,520,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (SABED)	-	28,765,000.00	28,765,000.00	-	28,765,000.00	28,765,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	189,994,500.53	100,000,000.00	100,000,000.00	-	360,000,000.00	360,000,000.00	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	35,405,873.46	90,000,000.00	90,000,000.00	-	94,708,000.00	94,708,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	10,087,743.55	128,000,000.00	128,000,000.00	-	73,000,000.00	73,000,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	38,603,455.60	432,720,000.00	432,720,000.00	-	630,500,000.00	630,500,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	23,964.00	4,861,000.00	4,861,000.00	-	130,179,000.00	130,179,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND MANAGEMENT	5,625,654.30	7,000,000.00	7,000,000.00	-	5,529,000.00	5,529,000.00	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE AND MECHANICAL ENGINEERING	15,632,124.08	25,008,000.00	25,008,000.00	-	82,410,000.00	86,710,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	11,582,422.27	30,705,000.00	30,705,000.00	-	35,400,000.00	35,400,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	1,070,005,614.81	1,565,392,000.00	1,565,392,000.00	482,353,174.17	1,761,803,000.00	2,127,303,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	315,594,979.47	377,048,000.00	377,048,000.00	245,293,548.03	561,300,000.00	561,300,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT BOARD	19,393,763.99	120,156,000.00	120,156,000.00	-	76,221,000.00	76,221,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	15,336,669.13	362,000,000.00	362,000,000.00	-	531,500,000.00	531,500,000.00	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	620,480,368.37	552,150,000.00	552,150,000.00	190,324,306.42	477,000,000.00	842,500,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	60,112,538.42	56,185,000.00	56,185,000.00	17,504,117.01	53,470,000.00	53,470,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	39,087,295.43	60,000,000.00	60,000,000.00	29,231,202.71	38,300,000.00	38,300,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	37,853,000.00	37,853,000.00	-	24,012,000.00	24,012,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	176,106,580.85	470,943,000.00	470,943,000.00	71,305,571.95	477,165,000.00	477,165,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	12,002,474.00	113,753,000.00	113,753,000.00	3,899,138.02	22,245,000.00	22,245,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSPEA)	163,254,269.00	355,990,000.00	355,990,000.00	66,925,905.81	453,720,000.00	453,720,000.00	-
053505600100	BORNO STATE AFORESTATION PROJECT	849,837.85	1,200,000.00	1,200,000.00	480,528.12	1,200,000.00	1,200,000.00	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	12,011,183.43	290,600,000.00	290,600,000.00	13,297,835.45	702,428,000.00	702,428,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	699,866,000.00	-
053905100100	BORNO STATE SPORTS COUNCIL	639,937.25	4,500,000.00	4,500,000.00	235,416.25	1,962,000.00	1,962,000.00	-
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	401,145.00	600,000.00	600,000.00	100,207.50	600,000.00	600,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	13,314,040.60	3,192,000,000.00	3,192,000,000.00	6,389,522.45	4,207,536,900.00	7,207,536,900.00	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	13,314,040.60	3,192,000,000.00	3,192,000,000.00	6,389,522.45	4,207,536,900.00	7,207,536,900.00	-
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	61,396,359.50	1,255,806,000.00	1,255,806,000.00	199,708,115.01	1,473,010,000.00	1,473,010,000.00	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	60,751,080.50	1,240,900,000.00	1,240,900,000.00	199,050,972.45	1,463,400,000.00	1,463,400,000.00	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	295,150.50	12,581,000.00	12,581,000.00	200,374.25	8,910,000.00	8,910,000.00	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	1,725,000.00	1,725,000.00	456,768.31	100,000.00	100,000.00	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	350,128.50	600,000.00	600,000.00	-	600,000.00	600,000.00	-

Borno State Government 2024 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Debt Service Expenditure	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
020000000000	ECONOMIC SECTOR	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
022001001000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-

Borno State Government 2024 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Capital Expenditure	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
010000000000	ADMINISTRATION SECTOR	4,312,358,124.35	13,354,328,000.00	13,354,328,000.00	1,878,072,077.12	21,050,171,000.00	22,440,171,000.00	-
011100000000	GOVERNOR'S OFFICE	349,115,410.00	1,082,389,000.00	1,082,389,000.00	149,966,000.00	4,789,689,000.00	4,789,689,000.00	-
011100100100	GOVERNMENT HOUSE	312,677,060.00	996,000,000.00	996,000,000.00	140,366,000.00	2,998,900,000.00	2,998,900,000.00	-
011100100200	DEPUTY GOVERNOR'S OFFICE	36,438,350.00	31,000,000.00	31,000,000.00	9,600,000.00	131,000,000.00	131,000,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	3,389,000.00	3,389,000.00	-	1,601,789,000.00	1,601,789,000.00	-

011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	52,000,000.00	52,000,000.00	-	58,000,000.00	58,000,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	3,516,300,531.60	8,368,061,000.00	8,368,061,000.00	1,643,038,827.12	9,555,137,000.00	9,555,137,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	386,959,904.81	631,000,000.00	631,000,000.00	171,040,921.70	2,578,765,000.00	2,578,765,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	1,613,625,000.00	1,613,625,000.00	-	611,500,000.00	611,500,000.00	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	136,687,247.75	1,046,500,000.00	1,046,500,000.00	-	2,170,500,000.00	2,170,500,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTA	30,310,109.53	84,000,000.00	84,000,000.00	-	107,500,000.00	107,500,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	-	35,500,000.00	35,500,000.00	-	70,000,000.00	70,000,000.00	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS &	-	3,900,000.00	3,900,000.00	-	2,072,000.00	2,072,000.00	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	5,428,750.00	8,500,000.00	8,500,000.00	1,000,000.00	3,500,000.00	3,500,000.00	-
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	-	488,500,000.00	488,500,000.00	-	176,000,000.00	176,000,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,730,240,850.00	2,119,000,000.00	2,119,000,000.00	255,000,000.00	1,902,000,000.00	1,902,000,000.00	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATIC	1,226,673,669.51	2,337,536,000.00	2,337,536,000.00	1,215,997,905.42	247,150,000.00	247,150,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	-	-	-	-	1,686,150,000.00	1,686,150,000.00	-
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND	377,160,249.49	1,649,322,000.00	1,649,322,000.00	51,806,000.00	1,651,530,000.00	1,651,530,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIA	377,160,249.49	1,436,922,000.00	1,436,922,000.00	51,806,000.00	1,264,030,000.00	1,264,030,000.00	-
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGEN	-	212,400,000.00	212,400,000.00	-	387,500,000.00	387,500,000.00	-
011200000000	BORNO STATE HOUSE ASSEMBLY	-	693,750,000.00	693,750,000.00	-	501,500,000.00	1,891,500,000.00	-
011200100100	BORNO STATE HOUSE ASSEMBLY	-	647,250,000.00	647,250,000.00	-	450,000,000.00	1,840,000,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	46,500,000.00	46,500,000.00	-	51,500,000.00	51,500,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	36,144,000.00	665,000,000.00	665,000,000.00	33,211,250.00	3,482,030,000.00	3,482,030,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	35,033,000.00	481,000,000.00	481,000,000.00	33,211,250.00	3,247,000,000.00	3,247,000,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	1,111,000.00	160,000,000.00	160,000,000.00	-	100,000,000.00	100,000,000.00	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	-	24,000,000.00	24,000,000.00	-	135,030,000.00	135,030,000.00	-
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	-	18,850,000.00	18,850,000.00	-	105,000,000.00	105,000,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	-	18,850,000.00	18,850,000.00	-	105,000,000.00	105,000,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	1,750,000.00	219,050,000.00	219,050,000.00	-	241,575,000.00	241,575,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	1,750,000.00	110,000,000.00	110,000,000.00	-	84,925,000.00	84,925,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDIT	-	79,050,000.00	79,050,000.00	-	133,650,000.00	133,650,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	30,000,000.00	30,000,000.00	-	23,000,000.00	23,000,000.00	-
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	9,997,933.26	20,000,000.00	20,000,000.00	-	16,050,000.00	16,050,000.00	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	9,997,933.26	20,000,000.00	20,000,000.00	-	16,050,000.00	16,050,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	21,890,000.00	223,000,000.00	223,000,000.00	50,000.00	531,910,000.00	531,910,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	21,890,000.00	223,000,000.00	223,000,000.00	50,000.00	531,910,000.00	531,910,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMI	-	414,906,000.00	414,906,000.00	-	175,750,000.00	175,750,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	50,000,000.00	50,000,000.00	-	52,500,000.00	52,500,000.00	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOAF	-	364,906,000.00	364,906,000.00	-	123,250,000.00	123,250,000.00	-
020000000000	ECONOMIC SECTOR	28,175,462,592.02	67,394,620,000.00	67,394,620,000.00	27,284,085,654.96	97,943,997,000.00	105,243,997,000.00	52,500,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURC	1,770,590,060.00	8,071,020,000.00	8,071,020,000.00	132,482,166.18	12,311,500,000.00	12,311,500,000.00	52,500,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	1,601,095,060.00	5,646,020,000.00	5,646,020,000.00	132,482,166.18	9,791,000,000.00	9,791,000,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	12,152,000.00	347,000,000.00	347,000,000.00	-	247,850,000.00	247,850,000.00	52,500,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORIT	10,274,000.00	550,000,000.00	550,000,000.00	-	404,872,000.00	404,872,000.00	-
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DE	147,069,000.00	1,378,000,000.00	1,378,000,000.00	-	1,567,778,000.00	1,567,778,000.00	-
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPME	117,157,680.35	4,120,321,000.00	4,120,321,000.00	4,325,662,359.10	4,661,644,000.00	7,061,644,000.00	-
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	113,557,680.35	2,805,400,000.00	2,805,400,000.00	4,321,144,859.10	3,620,000,000.00	6,020,000,000.00	-
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	-	24,000,000.00	24,000,000.00	4,517,500.00	25,200,000.00	25,200,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	3,600,000.00	90,000,000.00	90,000,000.00	-	98,800,000.00	98,800,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	-	1,200,921,000.00	1,200,921,000.00	-	917,644,000.00	917,644,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	-	65,000,000.00	65,000,000.00	-	1,572,575,000.00	1,572,575,000.00	-
023800100100	MINISTRY OF BUDGET AND PLANNING	-	51,000,000.00	51,000,000.00	-	1,350,000,000.00	1,350,000,000.00	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	14,000,000.00	14,000,000.00	-	222,575,000.00	222,575,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,170,378,963.98	3,174,025,000.00	3,174,025,000.00	4,597,078,265.16	2,896,188,000.00	3,296,188,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,118,747,372.72	2,330,000,000.00	2,330,000,000.00	4,596,376,265.16	2,400,000,000.00	2,800,000,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	182,800,000.00	182,800,000.00	-	142,326,000.00	142,326,000.00	-
022205200100	BORNO STATE HOTELS	-	34,000,000.00	34,000,000.00	-	26,472,000.00	26,472,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	1,950,000.00	62,550,000.00	62,550,000.00	-	36,000,000.00	36,000,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	10,000,000.00	10,000,000.00	-	7,785,000.00	7,785,000.00	-
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	134,000,000.00	134,000,000.00	-	4,330,000.00	4,330,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	45,962,760.58	250,000,000.00	250,000,000.00	-	154,347,000.00	154,347,000.00	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	3,718,830.68	115,675,000.00	115,675,000.00	702,000.00	108,928,000.00	108,928,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	50,000,000.00	50,000,000.00	-	13,000,000.00	13,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	3,757,681,244.44	4,545,893,000.00	4,545,893,000.00	14,281,790.00	4,716,989,000.00	4,716,989,000.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	3,481,356,922.46	1,962,727,000.00	1,962,727,000.00	7,216,300.00	3,060,371,000.00	3,060,371,000.00	-

022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	111,898,120.20	300,000,000.00	300,000,000.00	-	300,000,000.00	300,000,000.00	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	15,180,000.00	257,128,000.00	257,128,000.00	7,065,490.00	179,984,000.00	179,984,000.00	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	149,246,201.78	2,026,038,000.00	2,026,038,000.00	-	1,176,634,000.00	1,176,634,000.00	-
023400000000	MINISTRY OF WORKS AND HOUSING	13,884,165,333.00	30,066,812,000.00	30,066,812,000.00	12,007,355,920.71	44,208,699,000.00	44,208,699,000.00	-
023400100100	MINISTRY OF WORKS AND HOUSING	9,856,139,311.94	25,185,000,000.00	25,185,000,000.00	8,059,325,290.71	33,337,000,000.00	33,337,000,000.00	-
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	4,027,202,021.06	4,831,812,000.00	4,831,812,000.00	3,948,030,630.00	10,150,699,000.00	10,150,699,000.00	-
023400700100	BORNO STATE HOUSING CORPORATION	824,000.00	50,000,000.00	50,000,000.00	-	721,000,000.00	721,000,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	778,904,003.50	6,765,800,000.00	6,765,800,000.00	1,035,456,663.95	7,048,205,000.00	7,048,205,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	614,424,668.50	2,821,333,000.00	2,821,333,000.00	1,017,550,521.45	4,162,406,000.00	4,162,406,000.00	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AG	164,479,335.00	3,944,467,000.00	3,944,467,000.00	17,906,142.50	2,885,799,000.00	2,885,799,000.00	-
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RE	6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	20,528,197,000.00	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RE	6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	20,528,197,000.00	-
030000000000	LAW & JUSTICE SECTOR	-	799,457,000.00	799,457,000.00	99,189,111.40	844,548,000.00	844,548,000.00	-
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	-	56,957,000.00	56,957,000.00	-	57,254,000.00	57,254,000.00	-
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	40,000,000.00	40,000,000.00	-	40,000,000.00	40,000,000.00	-
031805300100	BORNO STATE SHARIA COURT OF APPEAL	-	16,957,000.00	16,957,000.00	-	17,254,000.00	17,254,000.00	-
032600000000	MINISTRY OF JUSTICE	-	742,500,000.00	742,500,000.00	99,189,111.40	787,294,000.00	787,294,000.00	-
032600100100	MINISTRY OF JUSTICE	-	697,000,000.00	697,000,000.00	99,189,111.40	769,000,000.00	769,000,000.00	-
032600200100	BORNO STATE PREROGATIVE OF MERCY	-	15,500,000.00	15,500,000.00	-	6,294,000.00	6,294,000.00	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	30,000,000.00	30,000,000.00	-	12,000,000.00	12,000,000.00	-
050000000000	SOCIAL SECTOR	16,196,799,033.50	49,537,666,000.00	49,412,917,000.00	9,212,123,264.72	78,454,507,000.00	79,842,544,000.00	2,880,341,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND IN	5,087,030,155.32	20,920,271,000.00	20,795,522,000.00	2,904,012,681.66	26,292,669,000.00	26,516,106,000.00	20,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND IN	3,329,630,752.43	6,985,930,000.00	6,985,930,000.00	2,417,665,996.32	8,915,752,000.00	8,915,752,000.00	20,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	72,293,638.50	8,035,794,000.00	8,035,794,000.00	-	5,788,413,000.00	5,788,413,000.00	-
051700800100	BORNO STATE LIBRARY BOARD	-	50,000,000.00	50,000,000.00	-	30,000,000.00	40,000,000.00	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	510,670.25	170,000,000.00	170,000,000.00	-	141,000,000.00	141,000,000.00	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	7,500,000.00	7,500,000.00	-	7,200,000.00	7,200,000.00	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	-	102,500,000.00	102,500,000.00	-	672,000,000.00	672,000,000.00	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	813,826,722.67	1,390,000,000.00	1,390,000,000.00	486,346,685.34	2,037,000,000.00	2,037,000,000.00	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (-	450,773,000.00	450,773,000.00	-	1,090,773,000.00	1,090,773,000.00	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	47,468,749.56	150,000,000.00	150,000,000.00	-	892,265,000.00	892,265,000.00	-
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATI	-	32,900,000.00	32,900,000.00	-	-	-	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	6,250,000.00	360,000,000.00	360,000,000.00	-	668,500,000.00	668,500,000.00	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF	-	281,600,000.00	281,600,000.00	-	781,600,000.00	781,600,000.00	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	361,402,218.31	1,500,000,000.00	1,375,251,000.00	-	2,134,000,000.00	2,134,000,000.00	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	427,000,703.60	1,100,495,000.00	1,100,495,000.00	-	2,404,510,000.00	2,404,510,000.00	-
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND	-	34,500,000.00	34,500,000.00	-	16,182,000.00	92,182,000.00	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTUR	28,646,700.00	80,000,000.00	80,000,000.00	-	598,411,000.00	598,411,000.00	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISL	-	38,279,000.00	38,279,000.00	-	15,063,000.00	152,500,000.00	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	4,203,679,749.52	11,346,766,000.00	11,346,766,000.00	1,059,240,068.05	36,313,390,000.00	36,545,640,000.00	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	3,235,398,313.83	6,100,000,000.00	6,100,000,000.00	1,008,965,192.43	8,590,700,000.00	8,590,700,000.00	-
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMEN	45,992,560.00	140,000,000.00	140,000,000.00	-	1,145,577,000.00	1,145,577,000.00	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGEN	899,267,910.94	1,360,000,000.00	1,360,000,000.00	-	1,487,977,000.00	1,487,977,000.00	-
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	-	315,000,000.00	315,000,000.00	-	522,000,000.00	754,250,000.00	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	-	134,395,000.00	134,395,000.00	-	140,394,000.00	140,394,000.00	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	23,020,964.75	50,000,000.00	50,000,000.00	50,274,875.62	50,000,000.00	50,000,000.00	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	3,247,371,000.00	3,247,371,000.00	-	24,376,742,000.00	24,376,742,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	312,470,838.62	3,221,270,000.00	3,221,270,000.00	90,838,900.00	4,038,021,000.00	4,038,021,000.00	2,860,341,000.00
053500100100	MINISTRY OF ENVIRONMENT	283,470,838.62	2,981,020,000.00	2,981,020,000.00	90,838,900.00	3,787,849,000.00	3,787,849,000.00	2,860,341,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BO	29,000,000.00	50,250,000.00	50,250,000.00	-	110,172,000.00	110,172,000.00	-
053505600100	BORNO STATE AFORESTATION PROJECT	-	40,000,000.00	40,000,000.00	-	40,000,000.00	40,000,000.00	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIAT	4,197,011,856.12	4,617,021,000.00	4,617,021,000.00	2,324,878,900.00	3,550,078,000.00	3,895,078,000.00	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,197,011,856.12	4,446,321,000.00	4,446,321,000.00	2,324,878,900.00	3,426,213,000.00	3,771,213,000.00	-
053905100100	BORNO STATE SPORTS COUNCIL	-	20,700,000.00	20,700,000.00	-	23,865,000.00	23,865,000.00	-
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE	-	3,128,000,000.00	3,128,000,000.00	-	737,805,000.00	1,325,155,000.00	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIR	-	3,128,000,000.00	3,128,000,000.00	-	737,805,000.00	1,325,155,000.00	-
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	1,858,030,154.88	2,560,550,000.00	2,560,550,000.00	606,242,589.01	3,303,277,000.00	3,303,277,000.00	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,858,030,154.88	2,440,000,000.00	2,440,000,000.00	606,242,589.01	3,210,877,000.00	3,210,877,000.00	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	100,000,000.00	100,000,000.00	-	84,000,000.00	84,000,000.00	-

056400300100	BORNO STATE COUNCIL OF ULAMAS	-	18,000,000.00	18,000,000.00	-	5,000,000.00	5,000,000.00	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	2,550,000.00	2,550,000.00	-	3,400,000.00	3,400,000.00	-

Borno State Government 2024 Approved Budget - Expenditure by Economic Classification

Code	Economic	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Expenditure	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
21	EXPENDITURES	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
21	PERSONNEL COST	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	
2101	SALARY	19,202,664,253.51	24,375,111,000.00	24,375,111,000.00	11,204,624,090.69	29,635,186,000.00	30,032,223,000.00	
210101	SALARIES AND WAGES	19,202,664,253.51	24,375,111,000.00	24,375,111,000.00	11,204,624,090.69	29,635,186,000.00	30,032,223,000.00	
21010101	SALARY	19,081,164,253.51	24,224,411,000.00	24,224,411,000.00	11,134,624,090.69	29,484,486,000.00	29,881,523,000.00	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	121,500,000.00	150,700,000.00	150,700,000.00	70,000,000.00	150,700,000.00	150,700,000.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,789,556,147.91	6,454,857,000.00	6,454,857,000.00	873,331,194.89	6,026,738,000.00	6,156,891,000.00	
210201	ALLOWANCES	1,355,341,945.88	4,176,709,000.00	4,217,709,000.00	873,331,194.89	5,025,682,000.00	5,155,835,000.00	
21020101	NON REGULAR ALLOWANCES	1,355,341,945.88	3,995,247,000.00	4,036,247,000.00	850,869,534.89	4,418,407,000.00	4,548,560,000.00	
21020102	OUTFIT ALLOWANCE	-	13,000,000.00	13,000,000.00	-	50,000,000.00	50,000,000.00	
21020104	FURNITURE ALLOWANCE	-	168,462,000.00	168,462,000.00	22,461,660.00	307,275,000.00	307,275,000.00	
21020105	NYSC ACTIVITIES & ALLOWANCE	-	-	-	-	250,000,000.00	250,000,000.00	
210202	SOCIAL CONTRIBUTIONS	434,214,202.03	2,278,148,000.00	2,278,148,000.00	-	1,001,056,000.00	1,001,056,000.00	
21020201	NHIS CONTRIBUTION	434,214,202.03	2,277,468,000.00	2,277,468,000.00	-	1,000,000,000.00	1,000,000,000.00	
21020203	GROUP LIFE INSURANCE	-	680,000.00	680,000.00	-	1,056,000.00	1,056,000.00	
2103	SOCIAL BENEFITS	11,305,879,577.28	11,299,038,000.00	11,299,038,000.00	11,756,843,130.29	13,097,765,000.00	14,097,765,000.00	
210301	SOCIAL BENEFITS	11,305,879,577.28	11,299,038,000.00	11,299,038,000.00	11,756,843,130.29	13,097,765,000.00	14,097,765,000.00	
21030101	GRATUITY	1,412,537,754.85	6,200,000,000.00	6,200,000,000.00	4,249,312,428.16	2,000,000,000.00	3,000,000,000.00	
21030102	PENSION	9,893,341,822.43	5,099,038,000.00	5,099,038,000.00	7,507,530,702.13	11,097,765,000.00	11,097,765,000.00	
22	OTHER RECURRENT COSTS	28,218,061,082.75	62,116,873,000.00	62,200,622,000.00	23,161,981,135.61	93,566,924,000.00	100,074,007,000.00	
2202	OVERHEAD COST	23,517,661,609.70	50,750,150,000.00	50,833,899,000.00	16,925,125,521.60	61,542,773,000.00	67,464,856,000.00	
220201	TRAVEL & TRANSPORT - GENERAL	2,267,748,561.84	2,905,721,000.00	2,905,721,000.00	777,486,582.00	5,634,385,000.00	6,298,385,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	690,656,959.50	1,046,210,000.00	1,046,210,000.00	236,107,552.00	1,892,531,000.00	2,046,531,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	646,691,324.17	739,647,000.00	739,647,000.00	384,194,070.00	1,328,131,000.00	1,478,131,000.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	592,940,469.17	547,864,000.00	547,864,000.00	56,015,300.00	938,173,000.00	1,118,173,000.00	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	337,459,809.00	572,000,000.00	572,000,000.00	101,169,660.00	1,475,550,000.00	1,655,550,000.00	
220202	UTILITIES - GENERAL	354,638,790.64	1,135,884,000.00	1,135,884,000.00	82,233,406.64	1,878,381,100.00	1,886,681,100.00	
22020201	ELECTRICITY CHARGES	105,139,723.86	770,529,000.00	770,529,000.00	68,620,006.64	1,258,594,000.00	1,266,894,000.00	
22020202	TELEPHONE CHARGES	32,859,043.00	30,471,000.00	30,471,000.00	40,000.00	8,851,000.00	8,851,000.00	
22020203	INTERNET ACCESS CHARGES	84,117,511.18	175,519,000.00	175,519,000.00	8,224,175.00	177,881,100.00	177,881,100.00	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	49,340,083.04	120,328,000.00	120,328,000.00	5,106,725.00	397,350,000.00	397,350,000.00	
22020205	WATER RATES	15,444,880.88	14,807,000.00	14,807,000.00	133,000.00	14,055,000.00	14,055,000.00	
22020206	SEWERAGE CHARGES	529,000.00	1,900,000.00	1,900,000.00	-	1,100,000.00	1,100,000.00	
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	67,208,548.68	22,330,000.00	22,330,000.00	109,500.00	20,550,000.00	20,550,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	3,186,691,797.31	5,402,265,000.00	5,402,265,000.00	1,302,761,041.32	5,897,132,000.00	6,184,302,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	647,071,495.37	1,034,501,000.00	1,034,501,000.00	202,031,910.07	1,359,958,000.00	1,360,258,000.00	
22020302	BOOKS	154,619,301.74	478,298,000.00	478,298,000.00	68,550,000.00	271,906,000.00	271,906,000.00	
22020303	NEWSPAPERS	7,730,700.00	12,301,000.00	12,301,000.00	856,800.00	11,020,000.00	11,520,000.00	
22020304	MAGAZINES & PERIODICALS	12,592,750.00	34,211,000.00	34,211,000.00	-	24,760,000.00	24,910,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	117,810,906.57	536,497,000.00	536,497,000.00	123,622,000.00	925,210,000.00	925,210,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	131,310,819.50	1,151,680,000.00	1,151,680,000.00	33,877,200.00	757,230,000.00	757,230,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	107,046,878.63	499,000,000.00	499,000,000.00	35,330,740.00	347,600,000.00	633,100,000.00	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,000.00	180,000.00	180,000.00	57,000.00	100,000.00	100,000.00	
22020309	UNIFORMS & OTHER CLOTHING	170,861,986.00	155,728,000.00	155,728,000.00	10,550,500.00	125,611,000.00	125,611,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	775,485,002.50	271,252,000.00	271,252,000.00	2,164,761.25	216,187,000.00	216,907,000.00	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,062,157,957.00	1,228,617,000.00	1,228,617,000.00	825,720,130.00	1,857,550,000.00	1,857,550,000.00	
220204	MAINTENANCE SERVICES - GENERAL	1,084,987,134.66	2,669,563,000.00	2,669,563,000.00	632,445,675.91	3,043,508,000.00	3,208,708,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPME	251,868,885.13	844,090,000.00	844,090,000.00	230,570,188.83	1,481,971,000.00	1,562,071,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	155,895,252.38	680,927,000.00	680,927,000.00	3,859,350.00	324,607,000.00	324,607,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	308,891,238.49	456,152,000.00	456,152,000.00	329,522,895.05	540,980,000.00	540,980,000.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	86,802,367.19	171,135,000.00	171,135,000.00	6,627,225.00	154,369,000.00	154,469,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	119,883,330.22	253,409,000.00	253,409,000.00	18,970,627.94	221,544,000.00	306,544,000.00	
22020406	OTHER MAINTENANCE SERVICES	124,675,261.25	153,300,000.00	153,300,000.00	42,015,389.09	124,437,000.00	124,437,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS	-	200,000.00	200,000.00	-	300,000.00	300,000.00	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	35,700,000.00	105,350,000.00	105,350,000.00	-	111,300,000.00	111,300,000.00	
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	645,800.00	3,000,000.00	3,000,000.00	570,000.00	3,000,000.00	3,000,000.00	

22020413	MINOR ROAD MAINTENANCE	625,000.00	2,000,000.00	2,000,000.00	310,000.00	81,000,000.00	81,000,000.00
220205	TRAINING - GENERAL	1,003,307,884.46	1,507,387,000.00	1,507,387,000.00	226,822,250.00	1,824,139,000.00	2,580,129,000.00
22020501	LOCAL TRAINING	691,134,934.36	1,092,132,000.00	1,092,132,000.00	195,374,550.00	1,378,859,000.00	1,749,849,000.00
22020502	INTERNATIONAL TRAINING	312,172,950.10	415,255,000.00	415,255,000.00	31,447,700.00	445,280,000.00	830,280,000.00
220206	OTHER SERVICES - GENERAL	5,634,916,328.19	11,597,305,000.00	11,681,054,000.00	3,920,743,418.99	17,774,108,000.00	20,974,108,000.00
22020601	SECURITY SERVICES	541,167,471.96	738,468,000.00	738,468,000.00	117,733,800.00	1,360,057,000.00	1,560,057,000.00
22020602	OFFICE RENT	23,254,000.00	114,250,000.00	114,250,000.00	15,000,000.00	136,100,000.00	136,100,000.00
22020603	RESIDENTIAL RENT	275,052,500.00	220,075,000.00	220,075,000.00	-	247,328,000.00	247,328,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,767,248,771.35	10,295,100,000.00	10,378,849,000.00	3,756,821,818.99	15,800,000,000.00	18,800,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	28,193,584.88	229,412,000.00	229,412,000.00	31,187,800.00	230,623,000.00	230,623,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,277,004,803.83	1,231,529,000.00	1,231,529,000.00	602,318,090.42	819,464,000.00	1,013,311,000.00
22020701	FINANCIAL CONSULTING	137,969,649.23	946,194,000.00	946,194,000.00	500,310,637.92	512,182,000.00	696,029,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	344,085,388.60	98,655,000.00	98,655,000.00	533,000.00	103,173,000.00	113,173,000.00
22020703	LEGAL SERVICES	484,569,150.00	81,380,000.00	81,380,000.00	3,803,600.00	80,159,000.00	80,159,000.00
22020704	ENGINEERING SERVICES	5,000.00	73,700,000.00	73,700,000.00	83,461,602.50	88,200,000.00	88,200,000.00
22020705	ARCHITECTURAL SERVICES	4,578,500.00	8,000,000.00	8,000,000.00	-	11,400,000.00	11,400,000.00
22020706	SURVEYING SERVICES	1,330,000.00	1,500,000.00	1,500,000.00	-	2,250,000.00	2,250,000.00
22020708	MEDICAL CONSULTING	304,467,116.00	22,100,000.00	22,100,000.00	14,209,250.00	22,100,000.00	22,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,304,361,212.13	4,678,996,000.00	4,678,996,000.00	3,900,397,492.35	5,628,354,000.00	5,691,700,000.00
22020801	MOTOR VEHICLE FUEL COST	629,439,184.11	966,411,000.00	966,411,000.00	356,028,862.00	1,513,557,000.00	1,526,713,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	36,277,438.12	32,745,000.00	32,745,000.00	1,812,305,902.35	236,593,000.00	236,593,000.00
22020803	PLANT / GENERATOR FUEL COST	2,638,644,589.90	3,679,840,000.00	3,679,840,000.00	1,732,062,728.00	3,878,204,000.00	3,928,394,000.00
220209	FINANCIAL CHARGES - GENERAL	300,047,773.52	287,541,000.00	287,541,000.00	1,700,044.74	86,433,000.00	86,433,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	81,047,773.52	257,726,000.00	257,726,000.00	1,700,044.74	58,731,000.00	58,731,000.00
22020902	INSURANCE PREMIUM	219,000,000.00	29,815,000.00	29,815,000.00	-	27,702,000.00	27,702,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,103,957,323.12	19,333,959,000.00	19,333,959,000.00	5,478,217,519.23	18,956,868,900.00	19,541,098,900.00
22021001	REFRESHMENT & MEALS	1,178,940,060.75	605,298,000.00	605,298,000.00	326,627,524.05	995,931,000.00	995,931,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	553,274,519.28	4,616,900,000.00	4,616,900,000.00	1,464,795,719.00	4,453,057,000.00	4,461,057,000.00
22021003	PUBLICITY & ADVERTISEMENTS	196,966,793.53	432,017,000.00	432,017,000.00	396,908,675.17	551,903,000.00	551,903,000.00
22021004	MEDICAL EXPENSES-LOCAL	92,502,307.50	362,979,000.00	362,979,000.00	148,062,671.26	1,048,445,000.00	1,053,445,000.00
22021006	POSTAGES & COURIER SERVICES	536,980,961.12	62,243,000.00	62,243,000.00	556,486.25	43,843,000.00	43,843,000.00
22021007	WELFARE PACKAGES	2,420,273,948.74	12,956,547,000.00	12,956,547,000.00	3,118,631,579.25	11,432,591,900.00	12,003,571,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,582,420.40	90,470,000.00	90,470,000.00	10,142,604.25	143,654,000.00	143,904,000.00
22021009	SPORTING ACTIVITIES	11,082,000.00	76,400,000.00	76,400,000.00	1,500,000.00	54,200,000.00	54,200,000.00
22021010	DIRECT TEACHING & LABORATORY COST	411,300.00	3,300,000.00	3,300,000.00	90,000.00	2,800,000.00	2,800,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	32,147,000.00	32,147,000.00	338,000.00	68,865,000.00	68,865,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	-	-	-	18,000,000.00	18,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	108,943,011.80	95,658,000.00	95,658,000.00	10,564,260.00	143,579,000.00	143,579,000.00
2203	LOANS AND ADVANCES	81,810,000.00	19,565,000.00	19,565,000.00	-	24,760,000.00	24,760,000.00
220301	STAFF LOANS & ADVANCES	81,810,000.00	19,565,000.00	19,565,000.00	-	24,760,000.00	24,760,000.00
22030101	MOTOR CYCLE ADVANCES	80,000,000.00	11,055,000.00	11,055,000.00	-	17,010,000.00	17,010,000.00
22030102	BICYCLE ADVANCES	750,000.00	3,000,000.00	3,000,000.00	-	1,500,000.00	1,500,000.00
22030103	REFURBISHING ADVANCES	150,000.00	210,000.00	210,000.00	-	50,000.00	50,000.00
22030106	MOTOR VEHICLE ADVANCE	800,000.00	5,000,000.00	5,000,000.00	-	6,000,000.00	6,000,000.00
22030107	FURNISHING ADVANCES	75,000.00	100,000.00	100,000.00	-	100,000.00	100,000.00
22030108	HOUSING LOANS	35,000.00	200,000.00	200,000.00	-	100,000.00	100,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	289,565,419.83	689,586,000.00	689,586,000.00	730,225,670.00	3,545,400,000.00	4,130,400,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	289,565,419.83	689,586,000.00	689,586,000.00	730,225,670.00	3,545,400,000.00	4,130,400,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	17,660,210.00	3,500,000.00	3,500,000.00	-	-	-
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	-	105,000,000.00	105,000,000.00	-	615,000,000.00	615,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	796,600.00	10,000,000.00	10,000,000.00	-	5,000,000.00	5,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	271,108,609.83	571,086,000.00	571,086,000.00	730,225,670.00	2,925,400,000.00	3,510,400,000.00
2206	PUBLIC DEBT CHARGES	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00
220601	FOREIGN INTEREST / DISCOUNT	-	56,566,000.00	56,566,000.00	32,713,130.97	56,566,000.00	56,566,000.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWING	-	56,566,000.00	56,566,000.00	32,713,130.97	56,566,000.00	56,566,000.00
220602	DOMESTIC INTEREST / DISCOUNT	3,114,899,591.71	2,953,405,000.00	2,953,405,000.00	2,893,382,981.29	5,358,640,000.00	5,358,640,000.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWING	1,068,936,515.34	949,000,000.00	949,000,000.00	626,150,250.38	1,181,098,000.00	1,181,098,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWING	2,045,963,076.37	2,004,405,000.00	2,004,405,000.00	2,267,232,730.91	4,177,542,000.00	4,177,542,000.00
220603	FOREIGN PRINCIPAL	1,214,124,461.51	296,315,000.00	296,315,000.00	145,905,325.92	1,401,512,000.00	1,401,512,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,214,124,461.51	296,315,000.00	296,315,000.00	145,905,325.92	1,401,512,000.00	1,401,512,000.00
220604	DOMESTIC PRINCIPAL	-	2,334,774,000.00	2,334,774,000.00	2,434,628,505.83	11,637,273,000.00	11,637,273,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	-	1,334,774,000.00	1,334,774,000.00	1,237,436,483.32	4,607,126,000.00	4,607,126,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	-	1,000,000,000.00	1,000,000,000.00	1,197,192,022.51	7,030,147,000.00	7,030,147,000.00
2207	TRANSFERS-PAYMENT	-	5,016,512,000.00	5,016,512,000.00	-	10,000,000,000.00	10,000,000,000.00

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAY	-	5,016,512,000.00	5,016,512,000.00	-	10,000,000,000.00	10,000,000,000.00	-
22070105	Transfer to Service Wide Votes	-	5,016,512,000.00	5,016,512,000.00	-	10,000,000,000.00	10,000,000,000.00	-
23	CAPITAL EXPENDITURE	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
2301	FIXED ASSETS PURCHASED	9,468,609,822.64	26,149,505,000.00	26,024,756,000.00	6,868,567,731.68	30,224,867,000.00	33,396,654,000.00	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,468,609,822.64	26,149,505,000.00	26,024,756,000.00	6,868,567,731.68	30,224,867,000.00	33,396,654,000.00	-
23010101	PURCHASE / ACQUISITION OF LAND	130,616,911.94	823,500,000.00	823,500,000.00	-	1,408,310,000.00	1,634,660,000.00	-
23010102	PURCHASE OF OFFICE BUILDINGS	-	285,800,000.00	285,800,000.00	-	85,800,000.00	85,800,000.00	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	30,000,000.00	30,000,000.00	-	30,000,000.00	60,000,000.00	-
23010104	PURCHASE MOTOR CYCLES	-	470,128,000.00	470,128,000.00	1,700,000.00	221,124,000.00	221,124,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	386,292,978.80	3,088,350,000.00	3,088,350,000.00	4,358,123,332.10	4,790,290,000.00	6,869,290,000.00	-
23010106	PURCHASE OF VANS	17,618,000.00	127,750,000.00	127,750,000.00	-	203,050,000.00	203,050,000.00	-
23010107	PURCHASE OF TRUCKS	-	772,250,000.00	772,250,000.00	-	979,551,000.00	979,551,000.00	-
23010108	PURCHASE OF BUSES	1,008,288,250.00	1,224,000,000.00	1,224,000,000.00	216,300.00	1,522,768,000.00	1,550,768,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,146,272,965.16	1,491,647,000.00	1,491,647,000.00	216,133,287.40	3,037,179,000.00	3,430,616,000.00	-
23010113	PURCHASE OF COMPUTERS	208,628,572.80	468,430,000.00	468,430,000.00	4,706,000.00	528,313,000.00	625,313,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	396,331,333.91	246,127,000.00	246,127,000.00	849,500.00	194,466,000.00	204,466,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	575,214,592.43	184,269,000.00	184,269,000.00	3,928,000.00	220,723,000.00	245,723,000.00	-
23010116	PURCHASE OF TYPEWRITERS	-	1,750,000.00	1,750,000.00	-	6,500,000.00	6,500,000.00	-
23010117	PURCHASE OF SHREDDING MACHINES	24,421,300.00	9,145,000.00	9,145,000.00	-	9,850,000.00	9,850,000.00	-
23010118	PURCHASE OF SCANNERS	3,923,000.00	78,180,000.00	78,180,000.00	-	76,331,000.00	76,331,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	27,995,593.47	1,290,666,000.00	1,290,666,000.00	1,011,000.00	1,208,061,000.00	1,208,061,000.00	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	47,401,580.00	80,000,000.00	80,000,000.00	-	10,000,000.00	10,000,000.00	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	30,000,000.00	30,000,000.00	-	20,000,000.00	20,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	116,293,094.00	582,000,000.00	457,251,000.00	20,000,000.00	1,282,000,000.00	1,482,000,000.00	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	22,429,097.00	67,227,000.00	67,227,000.00	-	469,800,000.00	569,800,000.00	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,711,200,480.16	1,729,505,000.00	1,729,505,000.00	26,043,900.00	1,090,224,000.00	1,090,224,000.00	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	762,982,007.49	1,099,500,000.00	1,099,500,000.00	-	521,393,000.00	526,393,000.00	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	203,642,693.48	96,523,000.00	96,523,000.00	25,444,000.00	86,709,000.00	86,709,000.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	573,000,000.00	573,000,000.00	20,659,142.18	1,353,872,000.00	1,353,872,000.00	-
23010128	PURCHASE OF SECURITY EQUIPMENT	1,613,640,125.00	2,169,500,000.00	2,169,500,000.00	257,977,640.00	1,900,550,000.00	1,900,550,000.00	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,513,000.00	2,083,654,000.00	2,083,654,000.00	93,201,550.00	1,300,083,000.00	1,300,083,000.00	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	140,293,387.00	186,250,000.00	186,250,000.00	-	138,112,000.00	138,112,000.00	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	865,000.00	68,000,000.00	68,000,000.00	-	59,000,000.00	59,000,000.00	-
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	503,253,000.00	1,927,874,000.00	1,927,874,000.00	1,033,079,250.00	3,054,760,000.00	3,054,760,000.00	-
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMEN	45,717,860.00	1,845,000,000.00	1,845,000,000.00	48,819,830.00	858,875,000.00	866,875,000.00	-
23010141	PURCHASE OF CHEMICALS & OTHERS	309,775,000.00	2,869,480,000.00	2,869,480,000.00	756,675,000.00	3,414,347,000.00	3,414,347,000.00	-
23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	-	-	-	-	40,000,000.00	40,000,000.00	-
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	-	150,000,000.00	150,000,000.00	-	72,826,000.00	72,826,000.00	-
2302	CONSTRUCTION / PROVISION	26,622,625,607.69	63,272,134,000.00	63,272,134,000.00	18,526,354,472.61	112,237,828,000.00	113,535,828,000.00	226,400,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	26,622,625,607.69	63,272,134,000.00	63,272,134,000.00	18,526,354,472.61	112,237,828,000.00	113,535,828,000.00	226,400,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,743,947,387.99	3,923,320,000.00	3,923,320,000.00	1,163,745,004.43	6,951,406,000.00	6,951,406,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,670,376,148.65	3,289,950,000.00	3,289,950,000.00	278,760,517.14	4,556,875,000.00	4,556,875,000.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	163,326,168.28	1,589,038,000.00	1,589,038,000.00	-	1,137,250,000.00	1,137,250,000.00	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	289,773,000.00	289,773,000.00	1,440,316,100.00	8,273,780,000.00	8,273,780,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	123,059,320.25	4,231,943,000.00	4,231,943,000.00	69,205,542.50	4,584,625,000.00	4,584,625,000.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CEN	70,011,977.30	8,765,921,000.00	8,765,921,000.00	1,214,638,519.30	27,405,326,000.00	27,405,326,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,771,530,356.56	3,321,070,000.00	3,321,070,000.00	1,602,107,639.46	8,318,186,000.00	8,318,186,000.00	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	361,500,000.00	361,500,000.00	-	412,950,000.00	412,950,000.00	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	278,500,000.00	278,500,000.00	4,753,500.00	266,400,000.00	416,400,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIE	41,560,000.00	291,500,000.00	291,500,000.00	-	1,216,675,000.00	1,216,675,000.00	-
23020114	CONSTRUCTION / PROVISION OF ROADS	3,896,951,706.94	23,629,000,000.00	23,629,000,000.00	8,503,945,840.36	25,399,699,000.00	25,399,699,000.00	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5,921,548.00	1,510,000,000.00	1,510,000,000.00	-	207,650,000.00	207,650,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,004,376,722.69	6,015,199,000.00	6,015,199,000.00	3,221,749,091.37	20,441,087,000.00	20,689,087,000.00	226,400,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIE	137,581,572.83	46,500,000.00	46,500,000.00	-	92,100,000.00	92,100,000.00	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	7,863,600.00	55,000,000.00	55,000,000.00	-	50,000,000.00	50,000,000.00	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	9,506,320,126.17	710,000,000.00	710,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	1,066,888,972.72	4,542,820,000.00	4,542,820,000.00	1,027,132,718.05	1,950,250,000.00	1,950,250,000.00	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-	60,000,000.00	60,000,000.00	-	60,000,000.00	60,000,000.00	-
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	100,000,000.00	50,000,000.00	50,000,000.00	-	100,877,000.00	100,877,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	312,909,999.31	311,100,000.00	311,100,000.00	-	612,692,000.00	612,692,000.00	-
2303	REHABILITATION / REPAIRS	1,046,165,972.42	16,977,052,000.00	16,977,052,000.00	6,422,297,346.16	22,141,389,000.00	22,972,389,000.00	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	1,046,165,972.42	16,977,052,000.00	16,977,052,000.00	6,422,297,346.16	22,141,389,000.00	22,972,389,000.00	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,935,707.00	3,481,000,000.00	3,481,000,000.00	14,430,350.00	4,892,200,000.00	4,972,200,000.00	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	120,033.50	206,000,000.00	206,000,000.00	-	406,000,000.00	406,000,000.00	-

23030103	REHABILITATION / REPAIRS - HOUSING	-	1,500,000.00	1,500,000.00	-	1,000,000.00	1,000,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	329,017,183.25	1,363,500,000.00	1,363,500,000.00	175,368,996.45	1,248,812,000.00	1,248,812,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	72,147,925.25	2,361,100,000.00	2,361,100,000.00	8,752,223.13	1,736,363,000.00	1,736,363,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	103,913,630.00	3,109,598,000.00	3,109,598,000.00	57,620,500.00	2,647,301,000.00	2,703,301,000.00	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	-	299,250,000.00	299,250,000.00	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	31,100,840.00	112,957,000.00	112,957,000.00	-	148,904,000.00	148,904,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,000,000.00	128,000,000.00	128,000,000.00	24,012,400.00	105,000,000.00	300,000,000.00	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	168,550,000.00	168,550,000.00	-	836,420,000.00	836,420,000.00	-
23030113	REHABILITATION / REPAIRS - ROADS	187,906,500.00	2,802,000,000.00	2,802,000,000.00	2,308,144,220.00	5,106,188,000.00	5,106,188,000.00	-
23030115	REHABILITATION / REPAIRS - WATER-WAY	55,000,000.00	225,000,000.00	225,000,000.00	60,650,000.00	378,813,000.00	378,813,000.00	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	6,020,000.00	22,500,000.00	22,500,000.00	-	422,050,000.00	422,050,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	213,982,962.45	1,808,925,000.00	1,808,925,000.00	201,262,060.10	1,718,890,000.00	2,018,890,000.00	-
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	22,922,000.00	22,922,000.00	14,406,000.00	150,000,000.00	150,000,000.00	-
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	436,000,000.00	436,000,000.00	-	630,000,000.00	630,000,000.00	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	282,500,000.00	282,500,000.00	-	229,042,000.00	229,042,000.00	-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	-	15,500,000.00	15,500,000.00	-	248,576,000.00	248,576,000.00	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	25,500,000.00	25,500,000.00	390,149.37	147,500,000.00	147,500,000.00	-
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	13,021,190.97	404,000,000.00	404,000,000.00	3,557,260,447.11	789,080,000.00	989,080,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	229,714,979.12	2,397,581,000.00	2,397,581,000.00	30,188,900.00	2,902,020,000.00	2,902,020,000.00	2,706,441,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	229,714,979.12	2,397,581,000.00	2,397,581,000.00	30,188,900.00	2,902,020,000.00	2,902,020,000.00	2,706,441,000.00
23040101	TREE PLANTING	59,791,500.00	685,651,000.00	685,651,000.00	15,556,900.00	689,391,000.00	689,391,000.00	598,812,000.00
23040102	EROSION & FLOOD CONTROL	100,250,161.25	1,003,000,000.00	1,003,000,000.00	-	1,253,000,000.00	1,253,000,000.00	1,250,000,000.00
23040103	WILDLIFE CONSERVATION	14,709,535.00	350,000,000.00	350,000,000.00	2,945,000.00	302,000,000.00	302,000,000.00	300,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	54,963,782.87	158,930,000.00	158,930,000.00	11,687,000.00	336,000,000.00	336,000,000.00	336,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	150,000,000.00	150,000,000.00	-	169,129,000.00	169,129,000.00	169,129,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	-	50,000,000.00	50,000,000.00	-	152,500,000.00	152,500,000.00	52,500,000.00
2305	OTHER CAPITAL PROJECTS	11,317,503,368.00	22,289,799,000.00	22,289,799,000.00	6,626,061,657.75	30,787,119,000.00	35,564,369,000.00	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	11,317,503,368.00	22,289,799,000.00	22,289,799,000.00	6,626,061,657.75	30,787,119,000.00	35,564,369,000.00	-
23050101	RESEARCH AND DEVELOPMENT	58,645,400.25	425,099,000.00	425,099,000.00	39,069,425.00	1,249,568,000.00	1,249,568,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	52,609,286.99	248,250,000.00	248,250,000.00	-	550,465,000.00	550,465,000.00	-
23050103	MONITORING AND EVALUATION	282,464,383.37	1,171,280,000.00	1,171,280,000.00	69,659,651.25	2,411,599,000.00	2,623,849,000.00	-
23050104	ANNIVERSARIES/CELEBRATIONS	1,027,567,251.00	2,017,849,000.00	2,017,849,000.00	362,453,750.00	2,540,904,000.00	2,605,904,000.00	-
23050107	MARGIN FOR INCREASES IN COSTS	-	1,000,000.00	1,000,000.00	-	-	-	-
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERA	-	23,300,000.00	23,300,000.00	-	1,420,000,000.00	1,420,000,000.00	-
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PE	6,496,816,821.66	7,443,048,000.00	7,443,048,000.00	4,914,071,126.00	10,686,283,000.00	15,186,283,000.00	-
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	518,658,004.30	5,863,058,000.00	5,863,058,000.00	1,123,094,681.50	6,878,323,000.00	6,878,323,000.00	-
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	406,570,249.49	1,568,000,000.00	1,568,000,000.00	44,835,000.00	1,620,000,000.00	1,620,000,000.00	-
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMME	3,385,000.00	1,020,000,000.00	1,020,000,000.00	72,878,024.00	1,021,000,000.00	1,021,000,000.00	-
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	1,571,519,060.00	1,508,915,000.00	1,508,915,000.00	-	1,000,000,000.00	1,000,000,000.00	-
23050136	Human Health Intervention Programme	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,408,977,000.00	1,408,977,000.00	-

Borno State Government 2024 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Expenditure	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
701	GENERAL PUBLIC SERVICES	23,156,222,087.09	53,844,597,000.00	53,928,346,000.00	24,925,408,731.48	85,763,051,000.00	93,072,568,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	15,346,760,472.79	31,618,652,000.00	31,702,401,000.00	17,042,489,966.20	38,371,729,000.00	45,618,246,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,511,307,403.37	22,568,816,000.00	22,652,565,000.00	9,077,330,382.94	24,091,894,000.00	28,328,411,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	2,835,453,069.42	9,049,836,000.00	9,049,836,000.00	7,965,159,583.26	14,279,835,000.00	17,289,835,000.00	-
7013	GENERAL SERVICES	3,433,182,310.17	14,329,885,000.00	14,329,885,000.00	2,304,443,302.89	26,607,106,000.00	26,670,106,000.00	-
70131	GENERAL PERSONNEL SERVICES	897,969,142.80	2,567,111,000.00	2,567,111,000.00	854,988,310.82	2,630,825,000.00	2,693,825,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	103,310,215.50	687,962,000.00	687,962,000.00	-	2,853,244,000.00	2,853,244,000.00	-
70133	OTHER GENERAL SERVICES	2,431,902,951.87	11,074,812,000.00	11,074,812,000.00	1,449,454,992.07	21,123,037,000.00	21,123,037,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	47,255,250.91	2,150,000,000.00	2,150,000,000.00	71,845,518.38	1,715,225,000.00	1,715,225,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	47,255,250.91	2,150,000,000.00	2,150,000,000.00	71,845,518.38	1,715,225,000.00	1,715,225,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIF	-	105,000,000.00	105,000,000.00	-	615,000,000.00	615,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERE	-	105,000,000.00	105,000,000.00	-	615,000,000.00	615,000,000.00	-
703	PUBLIC ORDER AND SAFETY	3,727,587,296.02	6,635,087,000.00	6,635,087,000.00	3,075,801,892.07	7,412,484,000.00	7,468,484,000.00	-
7033	LAW COURTS	1,222,353,110.02	3,051,787,000.00	3,051,787,000.00	2,632,805,158.36	3,880,984,000.00	3,936,984,000.00	-
70331	LAW COURTS	1,222,353,110.02	3,051,787,000.00	3,051,787,000.00	2,632,805,158.36	3,880,984,000.00	3,936,984,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	2,505,234,186.00	3,583,300,000.00	3,583,300,000.00	442,996,733.71	3,531,500,000.00	3,531,500,000.00	-

70361	PUBLIC ORDER AND SAFETY N.E.C.	2,505,234,186.00	3,583,300,000.00	3,583,300,000.00	442,996,733.71	3,531,500,000.00	3,531,500,000.00	-
704	ECONOMIC AFFAIRS	30,457,516,146.36	62,355,209,000.00	62,355,209,000.00	24,302,223,181.50	88,700,531,100.00	93,600,531,100.00	52,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,351,574,485.69	3,630,257,000.00	3,630,257,000.00	4,691,135,722.50	3,354,298,000.00	3,754,298,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,351,574,485.69	3,630,257,000.00	3,630,257,000.00	4,691,135,722.50	3,354,298,000.00	3,754,298,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,758,660,458.56	9,443,671,000.00	9,443,671,000.00	487,769,668.99	12,561,928,000.00	12,561,928,000.00	52,500,000.00
70421	AGRICULTURE	2,385,295,269.26	9,000,471,000.00	9,000,471,000.00	487,289,140.87	12,093,828,000.00	12,093,828,000.00	52,500,000.00
70422	FORESTRY	849,837.85	41,200,000.00	41,200,000.00	480,528.12	41,200,000.00	41,200,000.00	-
70423	FISHING AND HUNTING	372,515,351.45	402,000,000.00	402,000,000.00	-	426,900,000.00	426,900,000.00	-
7043	FUEL AND ENERGY	223,667,320.28	2,111,842,000.00	2,111,842,000.00	-	1,250,286,000.00	1,250,286,000.00	-
70435	ELECTRICITY	223,667,320.28	2,111,842,000.00	2,111,842,000.00	-	1,250,286,000.00	1,250,286,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	6,726,816,717.56	10,696,017,000.00	10,696,017,000.00	5,193,792,879.64	20,626,868,000.00	25,126,868,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	599,733.50	5,600,000.00	5,600,000.00	299,346.00	3,600,000.00	3,600,000.00	-
70442	MANUFACTURING	29,631,677.31	104,668,000.00	104,668,000.00	21,725,043.78	95,071,000.00	95,071,000.00	-
70443	CONSTRUCTION	6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	25,028,197,000.00	-
7045	TRANSPORT	18,144,594,138.01	33,898,020,000.00	33,898,020,000.00	12,704,446,212.45	50,517,614,100.00	50,517,614,100.00	-
70451	ROAD TRANSPORT	18,144,594,138.01	33,898,020,000.00	33,898,020,000.00	12,704,446,212.45	50,517,614,100.00	50,517,614,100.00	-
7047	OTHER INDUSTRIES	1,252,203,026.26	2,575,402,000.00	2,575,402,000.00	1,225,078,697.92	389,537,000.00	389,537,000.00	-
70472	HOTELS AND RESTAURANTS	15,510,000.00	190,323,000.00	190,323,000.00	3,101,000.00	49,837,000.00	49,837,000.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,236,693,026.26	2,385,079,000.00	2,385,079,000.00	1,221,977,697.92	339,700,000.00	339,700,000.00	-
705	ENVIRONMENTAL PROTECTION	1,317,940,525.84	4,707,563,000.00	4,707,563,000.00	602,672,759.53	5,401,816,000.00	5,401,816,000.00	2,860,341,000.00
7051	WASTE MANAGEMENT	29,000,000.00	50,250,000.00	50,250,000.00	-	110,172,000.00	110,172,000.00	-
70511	WASTE MANAGEMENT	29,000,000.00	50,250,000.00	50,250,000.00	-	110,172,000.00	110,172,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,288,940,525.84	4,657,313,000.00	4,657,313,000.00	602,672,759.53	5,291,644,000.00	5,291,644,000.00	2,860,341,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,288,940,525.84	4,657,313,000.00	4,657,313,000.00	602,672,759.53	5,291,644,000.00	5,291,644,000.00	2,860,341,000.00
706	HOUSING AND COMMUNITY AMMENITIES	3,648,610,728.72	18,450,552,000.00	18,450,552,000.00	2,691,901,232.12	18,240,931,900.00	21,827,931,900.00	-
7061	HOUSING DEVELOPMENT	426,260,935.59	1,678,817,000.00	1,678,817,000.00	-	3,461,538,000.00	3,461,538,000.00	-
70611	HOUSING DEVELOPMENT	426,260,935.59	1,678,817,000.00	1,678,817,000.00	-	3,461,538,000.00	3,461,538,000.00	-
7062	COMMUNITY DEVELOPMENT	100,528,169.22	6,426,266,000.00	6,426,266,000.00	30,329,762.61	5,053,811,900.00	8,641,161,900.00	-
70621	COMMUNITY DEVELOPMENT	100,528,169.22	6,426,266,000.00	6,426,266,000.00	30,329,762.61	5,053,811,900.00	8,641,161,900.00	-
7063	WATER SUPPLY	3,121,821,623.91	10,345,469,000.00	10,345,469,000.00	2,661,571,469.51	9,725,282,000.00	9,725,282,000.00	-
70631	WATER SUPPLY	3,121,821,623.91	10,345,469,000.00	10,345,469,000.00	2,661,571,469.51	9,725,282,000.00	9,725,282,000.00	-
707	HEALTH	9,936,394,446.53	19,702,268,000.00	19,702,268,000.00	4,883,549,955.38	50,791,933,000.00	51,389,683,000.00	-
7073	HOSPITAL SERVICES	4,710,653,084.83	10,570,281,000.00	10,570,281,000.00	3,203,108,914.97	37,700,357,000.00	38,298,107,000.00	-
70731	GENERAL HOSPITAL SERVICES	4,710,653,084.83	7,285,057,000.00	7,285,057,000.00	3,203,108,914.97	13,299,603,000.00	13,897,353,000.00	-
70732	SPECIALIZED HOSPITAL SERVICES	-	3,285,224,000.00	3,285,224,000.00	-	24,400,754,000.00	24,400,754,000.00	-
7074	PUBLIC HEALTH SERVICES	1,025,608,223.56	2,001,420,000.00	2,001,420,000.00	4,302,149.32	3,259,826,000.00	3,259,826,000.00	-
70741	PUBLIC HEALTH SERVICES	1,025,608,223.56	2,001,420,000.00	2,001,420,000.00	4,302,149.32	3,259,826,000.00	3,259,826,000.00	-
7076	HEALTH N.E.C.	4,200,133,138.14	7,130,567,000.00	7,130,567,000.00	1,676,138,891.09	9,831,750,000.00	9,831,750,000.00	-
70761	HEALTH N.E.C.	4,200,133,138.14	7,130,567,000.00	7,130,567,000.00	1,676,138,891.09	9,831,750,000.00	9,831,750,000.00	-
708	RECREATION, CULTURE AND RELIGION	6,852,913,060.84	12,884,552,000.00	12,884,552,000.00	3,646,119,944.81	20,579,117,000.00	21,063,117,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	4,374,803,061.12	5,109,076,000.00	5,109,076,000.00	2,476,328,463.80	4,511,211,000.00	4,995,211,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	4,374,803,061.12	5,109,076,000.00	5,109,076,000.00	2,476,328,463.80	4,511,211,000.00	4,995,211,000.00	-
7082	CULTURAL SERVICES	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	600,000.00	-
70821	CULTURAL SERVICES	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	600,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	319,075,136.95	1,192,890,000.00	1,192,890,000.00	279,741,180.71	9,264,025,000.00	9,264,025,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	319,075,136.95	1,192,890,000.00	1,192,890,000.00	279,741,180.71	9,264,025,000.00	9,264,025,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,158,030,254.09	6,578,836,000.00	6,578,836,000.00	889,650,589.06	6,799,281,000.00	6,799,281,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,158,030,254.09	6,578,836,000.00	6,578,836,000.00	889,650,589.06	6,799,281,000.00	6,799,281,000.00	-
7085	R & D RECREATION, CULTURE AND RELIGION	350,128.50	3,150,000.00	3,150,000.00	-	4,000,000.00	4,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	350,128.50	3,150,000.00	3,150,000.00	-	4,000,000.00	4,000,000.00	-
709	EDUCATION	15,514,760,248.62	35,136,846,000.00	35,053,097,000.00	6,618,748,077.15	40,324,258,000.00	40,501,951,000.00	20,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	203,597,989.01	8,159,915,000.00	8,200,915,000.00	164,345,262.68	5,900,217,000.00	5,900,217,000.00	-
70912	PRIMARY EDUCATION	203,597,989.01	8,159,915,000.00	8,200,915,000.00	164,345,262.68	5,900,217,000.00	5,900,217,000.00	-
7092	SECONDARY EDUCATION	2,948,047,153.87	4,336,920,000.00	4,336,920,000.00	2,305,188,570.80	4,904,159,000.00	4,904,159,000.00	-
70922	UPPER-SECONDARY EDUCATION	2,948,047,153.87	4,336,920,000.00	4,336,920,000.00	2,305,188,570.80	4,904,159,000.00	4,904,159,000.00	-
7094	TERTIARY EDUCATION	4,512,213,531.48	8,679,190,000.00	8,554,441,000.00	124,296,095.34	13,989,636,000.00	14,087,873,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	1,605,245,490.54	2,948,548,000.00	2,948,548,000.00	124,296,095.34	4,437,411,000.00	4,534,148,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	2,906,968,040.94	5,730,642,000.00	5,605,893,000.00	-	9,552,225,000.00	9,553,725,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	746,436,856.89	1,545,884,000.00	1,545,884,000.00	135,513,770.16	2,050,546,000.00	2,053,056,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	746,436,856.89	1,545,884,000.00	1,545,884,000.00	135,513,770.16	2,050,546,000.00	2,053,056,000.00	-
7097	R & D EDUCATION	57,745,324.61	116,347,000.00	116,347,000.00	41,304,188.60	95,597,000.00	107,543,000.00	-
70971	R & D EDUCATION	57,745,324.61	116,347,000.00	116,347,000.00	41,304,188.60	95,597,000.00	107,543,000.00	-
7098	EDUCATION N.E.C.	7,046,719,392.76	12,298,590,000.00	12,298,590,000.00	3,848,100,189.57	13,384,103,000.00	13,449,103,000.00	20,000,000.00
70981	EDUCATION N.E.C	7,046,719,392.76	12,298,590,000.00	12,298,590,000.00	3,848,100,189.57	13,384,103,000.00	13,449,103,000.00	20,000,000.00

710	SOCIAL PROTECTION	14,588,836,271.31	21,615,276,000.00	21,615,276,000.00	14,723,823,885.64	23,406,014,000.00	24,406,014,000.00	-
7102	OLD AGE	11,819,857,315.94	14,081,526,000.00	14,081,526,000.00	11,789,263,411.60	14,350,270,000.00	15,350,270,000.00	-
71021	OLD AGE	11,819,857,315.94	14,081,526,000.00	14,081,526,000.00	11,789,263,411.60	14,350,270,000.00	15,350,270,000.00	-
7104	FAMILY AND CHILDREN	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
71041	FAMILY AND CHILDREN	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
7105	UNEMPLOYMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
71051	UNEMPLOYMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	-
7107	SOCIAL EXCLUSION N.E.C	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	-
7109	SOCIAL PROTECTION N.E.C.	2,143,640,129.56	2,918,867,000.00	2,918,867,000.00	111,655,376.52	4,035,825,000.00	4,035,825,000.00	-
71091	SOCIAL PROTECTION N.E.C.	2,143,640,129.56	2,918,867,000.00	2,918,867,000.00	111,655,376.52	4,035,825,000.00	4,035,825,000.00	-

Borno State Government 2024 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Personnel Expenditure	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	
701	GENERAL PUBLIC SERVICES	2,863,995,215.95	4,596,840,000.00	4,596,840,000.00	3,078,245,873.90	5,168,957,000.00	5,555,647,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	978,565,679.82	1,512,981,000.00	1,512,981,000.00	1,602,713,187.85	1,678,724,000.00	2,074,261,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	221,141,519.65	536,108,000.00	536,108,000.00	181,535,144.34	510,144,000.00	905,681,000.00	
70112	FINANCIAL AND FISCAL AFFAIRS	757,424,160.17	976,873,000.00	976,873,000.00	1,421,178,043.51	1,168,580,000.00	1,168,580,000.00	
7013	GENERAL SERVICES	1,882,588,687.72	3,080,624,000.00	3,080,624,000.00	1,473,311,406.68	3,471,998,000.00	3,463,151,000.00	
70131	GENERAL PERSONNEL SERVICES	730,491,842.17	1,693,284,000.00	1,693,284,000.00	647,271,377.41	1,715,499,000.00	1,706,652,000.00	
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	-	-	-	4,217,000.00	4,217,000.00	
70133	OTHER GENERAL SERVICES	1,152,096,845.55	1,387,340,000.00	1,387,340,000.00	826,040,029.27	1,752,282,000.00	1,752,282,000.00	
7016	GENERAL PUBLIC SERVICES N.E.C.	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	18,235,000.00	18,235,000.00	
70161	GENERAL PUBLIC SERVICES N.E.C.	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	18,235,000.00	18,235,000.00	
703	PUBLIC ORDER AND SAFETY	938,701,652.32	1,418,985,000.00	1,418,985,000.00	710,805,438.38	1,373,715,000.00	1,373,715,000.00	
7033	LAW COURTS	938,701,652.32	1,418,985,000.00	1,418,985,000.00	710,805,438.38	1,373,715,000.00	1,373,715,000.00	
70331	LAW COURTS	938,701,652.32	1,418,985,000.00	1,418,985,000.00	710,805,438.38	1,373,715,000.00	1,373,715,000.00	
704	ECONOMIC AFFAIRS	1,633,880,474.62	2,080,979,000.00	2,080,979,000.00	830,780,713.95	2,195,825,000.00	2,195,825,000.00	
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	153,380,059.58	207,142,000.00	207,142,000.00	68,535,640.01	198,773,000.00	198,773,000.00	
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	153,380,059.58	207,142,000.00	207,142,000.00	68,535,640.01	198,773,000.00	198,773,000.00	
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	955,262,024.86	1,025,980,000.00	1,025,980,000.00	345,740,173.64	1,091,957,000.00	1,091,957,000.00	
70421	AGRICULTURE	582,746,673.41	623,980,000.00	623,980,000.00	345,740,173.64	665,057,000.00	665,057,000.00	
70423	FISHING AND HUNTING	372,515,351.45	402,000,000.00	402,000,000.00	-	426,900,000.00	426,900,000.00	
7043	FUEL AND ENERGY	72,400,000.00	70,804,000.00	70,804,000.00	-	61,652,000.00	61,652,000.00	
70435	ELECTRICITY	72,400,000.00	70,804,000.00	70,804,000.00	-	61,652,000.00	61,652,000.00	
7044	MINING, MANUFACTURING, AND CONSTRUCTION	29,631,677.31	104,668,000.00	104,668,000.00	21,725,043.78	95,071,000.00	95,071,000.00	
70442	MANUFACTURING	29,631,677.31	104,668,000.00	104,668,000.00	21,725,043.78	95,071,000.00	95,071,000.00	
7045	TRANSPORT	402,104,712.87	646,697,000.00	646,697,000.00	388,943,856.52	728,372,000.00	728,372,000.00	
70451	ROAD TRANSPORT	402,104,712.87	646,697,000.00	646,697,000.00	388,943,856.52	728,372,000.00	728,372,000.00	
7047	OTHER INDUSTRIES	21,102,000.00	25,688,000.00	25,688,000.00	5,836,000.00	20,000,000.00	20,000,000.00	
70472	HOTELS AND RESTUARANTS	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	10,000,000.00	10,000,000.00	
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	5,592,000.00	17,000,000.00	17,000,000.00	2,735,000.00	10,000,000.00	10,000,000.00	
705	ENVIRONMENTAL PROTECTION	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	
7056	ENVIRONMENTAL PROTECTION N.E.C.	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	
70561	ENVIRONMENTAL PROTECTION N.E.C.	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	
706	HOUSING AND COMMUNITY AMMENITIES	766,969,195.33	906,981,000.00	906,981,000.00	349,964,545.95	697,841,000.00	697,841,000.00	
7061	HOUSING DEVELOPMENT	211,478,059.18	276,730,000.00	276,730,000.00	-	213,791,000.00	213,791,000.00	
70611	HOUSING DEVELOPMENT	211,478,059.18	276,730,000.00	276,730,000.00	-	213,791,000.00	213,791,000.00	
7062	COMMUNITY DEVELOPMENT	74,667,987.74	92,000,000.00	92,000,000.00	23,940,240.16	94,250,000.00	94,250,000.00	
70621	COMMUNITY DEVELOPMENT	74,667,987.74	92,000,000.00	92,000,000.00	23,940,240.16	94,250,000.00	94,250,000.00	
7063	WATER SUPPLY	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	
70631	WATER SUPPLY	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	
707	HEALTH	4,784,929,880.80	7,086,680,000.00	7,086,680,000.00	3,438,966,908.50	12,996,381,000.00	12,996,381,000.00	
7073	HOSPITAL SERVICES	4,090,172,716.46	6,417,907,000.00	6,417,907,000.00	3,012,784,608.55	12,300,603,000.00	12,300,603,000.00	
70731	GENERAL HOSPITAL SERVICES	4,090,172,716.46	6,417,907,000.00	6,417,907,000.00	3,012,784,608.55	12,300,603,000.00	12,300,603,000.00	
7074	PUBLIC HEALTH SERVICES	45,617,319.50	15,254,000.00	15,254,000.00	4,302,149.32	16,028,000.00	16,028,000.00	
70741	PUBLIC HEALTH SERVICES	45,617,319.50	15,254,000.00	15,254,000.00	4,302,149.32	16,028,000.00	16,028,000.00	
7076	HEALTH N.E.C.	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	679,750,000.00	
70761	HEALTH N.E.C.	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	679,750,000.00	
708	RECREATION, CULTURE AND RELIGION	501,231,667.27	777,285,000.00	777,285,000.00	406,133,265.77	835,404,000.00	974,404,000.00	
7081	RECREATIONAL AND SPORTING SERVICES	165,780,021.57	351,455,000.00	351,455,000.00	138,151,728.35	358,705,000.00	497,705,000.00	

70811	RECREATIONAL AND SPORTING SERVICES	165,780,021.57	351,455,000.00	351,455,000.00	138,151,728.35	358,705,000.00	497,705,000.00	
7083	BROADCASTING AND PUBLISHING SERVICES	246,852,359.69	308,190,000.00	308,190,000.00	218,143,168.04	330,205,000.00	330,205,000.00	
70831	BROADCASTING AND PUBLISHING SERVICES	246,852,359.69	308,190,000.00	308,190,000.00	218,143,168.04	330,205,000.00	330,205,000.00	
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	88,599,286.01	117,640,000.00	117,640,000.00	49,838,369.38	146,494,000.00	146,494,000.00	
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	88,599,286.01	117,640,000.00	117,640,000.00	49,838,369.38	146,494,000.00	146,494,000.00	
709	EDUCATION	8,081,149,065.82	10,313,494,000.00	10,354,494,000.00	2,737,805,547.27	10,158,143,000.00	10,159,643,000.00	
7091	PRE-PRIMARY AND PRIMARY EDUCATION	87,084,834.76	63,440,000.00	104,440,000.00	144,839,285.98	65,418,000.00	65,418,000.00	
70912	PRIMARY EDUCATION	87,084,834.76	63,440,000.00	104,440,000.00	144,839,285.98	65,418,000.00	65,418,000.00	
7092	SECONDARY EDUCATION	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	4,200,000,000.00	
70922	UPPER-SECONDARY EDUCATION	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	4,200,000,000.00	
7094	TERTIARY EDUCATION	3,212,268,623.62	3,982,542,000.00	3,982,542,000.00	27,285,900.00	4,785,215,000.00	4,786,715,000.00	
70941	FIRST STAGE OF TERTIARY EDUCATION	1,369,794,174.28	1,539,976,000.00	1,539,976,000.00	27,285,900.00	1,784,444,000.00	1,784,444,000.00	
70942	SECOND STAGE OF TERTIARY EDUCATION	1,842,474,449.34	2,442,566,000.00	2,442,566,000.00	-	3,000,771,000.00	3,002,271,000.00	
7095	EDUCATION NOT DEFINABLE BY LEVEL	743,896,424.05	895,716,000.00	895,716,000.00	134,274,828.22	789,518,000.00	789,518,000.00	
70951	EDUCATION NOT DEFINABLE BY LEVEL	743,896,424.05	895,716,000.00	895,716,000.00	134,274,828.22	789,518,000.00	789,518,000.00	
7097	R & D EDUCATION	56,076,422.35	62,796,000.00	62,796,000.00	40,684,240.85	62,992,000.00	62,992,000.00	
70971	R & D EDUCATION	56,076,422.35	62,796,000.00	62,796,000.00	40,684,240.85	62,992,000.00	62,992,000.00	
7098	EDUCATION N.E.C.	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	255,000,000.00	
70981	EDUCATION N.E.C	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	255,000,000.00	
710	SOCIAL PROTECTION	11,897,029,882.38	13,891,212,000.00	13,891,212,000.00	11,841,087,306.45	14,405,593,000.00	15,405,593,000.00	
7102	OLD AGE	11,799,268,072.11	13,663,817,000.00	13,663,817,000.00	11,777,703,130.29	14,178,102,000.00	15,178,102,000.00	
71021	OLD AGE	11,799,268,072.11	13,663,817,000.00	13,663,817,000.00	11,777,703,130.29	14,178,102,000.00	15,178,102,000.00	
7104	FAMILY AND CHILDREN	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	
71041	FAMILY AND CHILDREN	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	
7107	SOCIAL EXCLUSSION N.E.C	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	
71071	SOCIAL EXCLUSION N.E.C.	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	32,623,000.00	
7109	SOCIAL PROTECTION N.E.C.	20,000,000.00	56,300,000.00	56,300,000.00	7,822,325.92	88,280,000.00	88,280,000.00	
71091	SOCIAL PROTECTION N.E.C.	20,000,000.00	56,300,000.00	56,300,000.00	7,822,325.92	88,280,000.00	88,280,000.00	

Borno State Government 2024 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	General Other Non-Debt Recurrent Expenditure	23,889,037,029.53	56,475,813,000.00	56,559,562,000.00	17,655,351,191.60	75,112,933,000.00	81,620,016,000.00	
701	GENERAL PUBLIC SERVICES	14,683,991,640.01	34,792,676,000.00	34,876,425,000.00	11,634,942,142.77	44,560,520,000.00	47,693,347,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	13,884,991,702.62	23,788,422,000.00	23,872,171,000.00	10,957,082,929.25	26,292,252,000.00	29,353,232,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,941,050,473.72	20,311,958,000.00	20,395,707,000.00	8,745,829,238.60	19,950,350,000.00	22,401,330,000.00	
70112	FINANCIAL AND FISCAL AFFAIRS	1,943,941,228.90	3,476,464,000.00	3,476,464,000.00	2,211,253,690.65	6,341,902,000.00	6,951,902,000.00	
7013	GENERAL SERVICES	776,475,534.89	8,975,489,000.00	8,975,489,000.00	608,284,974.51	16,488,188,000.00	16,560,035,000.00	
70131	GENERAL PERSONNEL SERVICES	157,479,367.37	784,977,000.00	784,977,000.00	207,716,933.41	741,776,000.00	813,623,000.00	
70132	OVERALL PLANNING AND STATISTICAL SERVICES	103,310,215.50	622,962,000.00	622,962,000.00	-	1,276,452,000.00	1,276,452,000.00	
70133	OTHER GENERAL SERVICES	515,685,952.02	7,567,550,000.00	7,567,550,000.00	400,568,041.10	14,469,960,000.00	14,469,960,000.00	
7016	GENERAL PUBLIC SERVICES N.E.C.	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	1,165,080,000.00	
70161	GENERAL PUBLIC SERVICES N.E.C.	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	1,165,080,000.00	
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIF	-	105,000,000.00	105,000,000.00	-	615,000,000.00	615,000,000.00	
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERE	-	105,000,000.00	105,000,000.00	-	615,000,000.00	615,000,000.00	
703	PUBLIC ORDER AND SAFETY	1,058,644,793.70	2,327,645,000.00	2,327,645,000.00	2,010,807,342.29	3,304,221,000.00	3,304,221,000.00	
7033	LAW COURTS	283,651,457.70	863,345,000.00	863,345,000.00	1,822,810,608.58	1,674,721,000.00	1,674,721,000.00	
70331	LAW COURTS	283,651,457.70	863,345,000.00	863,345,000.00	1,822,810,608.58	1,674,721,000.00	1,674,721,000.00	
7036	PUBLIC ORDER AND SAFETY N.E.C.	774,993,336.00	1,464,300,000.00	1,464,300,000.00	187,996,733.71	1,629,500,000.00	1,629,500,000.00	
70361	PUBLIC ORDER AND SAFETY N.E.C.	774,993,336.00	1,464,300,000.00	1,464,300,000.00	187,996,733.71	1,629,500,000.00	1,629,500,000.00	
704	ECONOMIC AFFAIRS	333,565,094.06	1,610,323,000.00	1,610,323,000.00	339,543,420.22	3,356,967,100.00	3,356,967,100.00	
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	27,815,462.13	272,090,000.00	272,090,000.00	25,521,817.33	193,139,000.00	193,139,000.00	
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	27,815,462.13	272,090,000.00	272,090,000.00	25,521,817.33	193,139,000.00	193,139,000.00	
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	32,808,373.70	306,671,000.00	306,671,000.00	9,547,329.17	118,471,000.00	118,471,000.00	
70421	AGRICULTURE	31,958,535.85	305,471,000.00	305,471,000.00	9,066,801.05	117,271,000.00	117,271,000.00	
70422	FORESTRY	849,837.85	1,200,000.00	1,200,000.00	480,528.12	1,200,000.00	1,200,000.00	
7043	FUEL AND ENERGY	2,021,118.50	15,000,000.00	15,000,000.00	-	12,000,000.00	12,000,000.00	
70435	ELECTRICITY	2,021,118.50	15,000,000.00	15,000,000.00	-	12,000,000.00	12,000,000.00	
7044	MINING, MANUFACTURING, AND CONSTRUCTION	599,733.50	600,000.00	600,000.00	299,346.00	600,000.00	600,000.00	
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FI	599,733.50	600,000.00	600,000.00	299,346.00	600,000.00	600,000.00	
7045	TRANSPORT	265,893,049.48	971,784,000.00	971,784,000.00	300,930,135.22	2,941,172,100.00	2,941,172,100.00	
70451	ROAD TRANSPORT	265,893,049.48	971,784,000.00	971,784,000.00	300,930,135.22	2,941,172,100.00	2,941,172,100.00	
7047	OTHER INDUSTRIES	4,427,356.75	44,178,000.00	44,178,000.00	3,244,792.50	91,585,000.00	91,585,000.00	

70472	HOTELS AND RESTUARANTS		13,635,000.00	13,635,000.00	-	9,035,000.00	9,035,000.00	
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	4,427,356.75	30,543,000.00	30,543,000.00	3,244,792.50	82,550,000.00	82,550,000.00	
705	ENVIRONMENTAL PROTECTION	175,256,743.00	469,743,000.00	469,743,000.00	70,825,043.83	475,965,000.00	475,965,000.00	
7056	ENVIRONMENTAL PROTECTION N.E.C.	175,256,743.00	469,743,000.00	469,743,000.00	70,825,043.83	475,965,000.00	475,965,000.00	
70561	ENVIRONMENTAL PROTECTION N.E.C.	175,256,743.00	469,743,000.00	469,743,000.00	70,825,043.83	475,965,000.00	475,965,000.00	
706	HOUSING AND COMMUNITY AMMENTIES	1,965,226,282.14	6,553,271,000.00	6,553,271,000.00	1,306,480,022.22	6,865,280,900.00	9,865,280,900.00	
7061	HOUSING DEVELOPMENT	77,271,628.66	305,587,000.00	305,587,000.00	-	356,247,000.00	356,247,000.00	
70611	HOUSING DEVELOPMENT	77,271,628.66	305,587,000.00	305,587,000.00	-	356,247,000.00	356,247,000.00	
7062	COMMUNITY DEVELOPMENT	25,860,181.48	3,206,266,000.00	3,206,266,000.00	6,389,522.45	4,221,756,900.00	7,221,756,900.00	
70621	COMMUNITY DEVELOPMENT	25,860,181.48	3,206,266,000.00	3,206,266,000.00	6,389,522.45	4,221,756,900.00	7,221,756,900.00	
7063	WATER SUPPLY	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	
70631	WATER SUPPLY	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	
707	HEALTH	970,805,780.96	1,453,217,000.00	1,453,217,000.00	435,617,854.45	1,672,556,000.00	2,038,056,000.00	
7073	HOSPITAL SERVICES	620,480,368.37	590,003,000.00	590,003,000.00	190,324,306.42	501,012,000.00	866,512,000.00	
70731	GENERAL HOSPITAL SERVICES	620,480,368.37	552,150,000.00	552,150,000.00	190,324,306.42	477,000,000.00	842,500,000.00	
70732	SPECIALIZED HOSPITAL SERVICES		37,853,000.00	37,853,000.00	-	24,012,000.00	24,012,000.00	
7074	PUBLIC HEALTH SERVICES	34,730,433.12	486,166,000.00	486,166,000.00	-	610,244,000.00	610,244,000.00	
70741	PUBLIC HEALTH SERVICES	34,730,433.12	486,166,000.00	486,166,000.00	-	610,244,000.00	610,244,000.00	
7076	HEALTH N.E.C.	315,594,979.47	377,048,000.00	377,048,000.00	245,293,548.03	561,300,000.00	561,300,000.00	
70761	HEALTH N.E.C.	315,594,979.47	377,048,000.00	377,048,000.00	245,293,548.03	561,300,000.00	561,300,000.00	
708	RECREATION, CULTURE AND RELIGION	260,495,382.57	2,312,571,000.00	2,312,571,000.00	275,653,940.03	8,720,828,000.00	8,720,828,000.00	
7081	RECREATIONAL AND SPORTING SERVICES	12,011,183.43	290,600,000.00	290,600,000.00	13,297,835.45	702,428,000.00	702,428,000.00	
70811	RECREATIONAL AND SPORTING SERVICES	12,011,183.43	290,600,000.00	290,600,000.00	13,297,835.45	702,428,000.00	702,428,000.00	
7082	CULTURAL SERVICES	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	600,000.00	
70821	CULTURAL SERVICES	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	600,000.00	
7083	BROADCASTING AND PUBLISHING SERVICES	36,078,777.26	219,700,000.00	219,700,000.00	28,386,762.67	5,451,790,000.00	5,451,790,000.00	
70831	BROADCASTING AND PUBLISHING SERVICES	36,078,777.26	219,700,000.00	219,700,000.00	28,386,762.67	5,451,790,000.00	5,451,790,000.00	
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	211,400,813.20	1,801,071,000.00	1,801,071,000.00	233,569,630.67	2,565,410,000.00	2,565,410,000.00	
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	211,400,813.20	1,801,071,000.00	1,801,071,000.00	233,569,630.67	2,565,410,000.00	2,565,410,000.00	
7085	R & D RECREATION, CULTURE AND RELIGION	350,128.50	600,000.00	600,000.00	-	600,000.00	600,000.00	
70851	R & D RECREATION, CULTURE AND RELIGION	350,128.50	600,000.00	600,000.00	-	600,000.00	600,000.00	
709	EDUCATION	2,323,560,062.73	3,838,686,000.00	3,838,686,000.00	926,654,972.60	3,771,052,000.00	3,779,808,000.00	
7091	PRE-PRIMARY AND PRIMARY EDUCATION	44,219,515.75	53,181,000.00	53,181,000.00	19,505,976.70	39,186,000.00	39,186,000.00	
70912	PRIMARY EDUCATION	44,219,515.75	53,181,000.00	53,181,000.00	19,505,976.70	39,186,000.00	39,186,000.00	
7092	SECONDARY EDUCATION	30,829,994.25	34,420,000.00	34,420,000.00	84,166,726.30	32,159,000.00	32,159,000.00	
70922	UPPER-SECONDARY EDUCATION	30,829,994.25	34,420,000.00	34,420,000.00	84,166,726.30	32,159,000.00	32,159,000.00	
7094	TERTIARY EDUCATION	406,155,571.64	934,479,000.00	934,479,000.00	46,735,319.72	1,503,496,000.00	1,507,796,000.00	
70941	FIRST STAGE OF TERTIARY EDUCATION	177,533,651.51	396,898,000.00	396,898,000.00	46,735,319.72	382,817,000.00	387,117,000.00	
70942	SECOND STAGE OF TERTIARY EDUCATION	228,621,920.13	537,581,000.00	537,581,000.00	-	1,120,679,000.00	1,120,679,000.00	
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,029,762.59	29,395,000.00	29,395,000.00	1,238,941.94	29,255,000.00	31,765,000.00	
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,029,762.59	29,395,000.00	29,395,000.00	1,238,941.94	29,255,000.00	31,765,000.00	
7097	R & D EDUCATION	1,668,902.26	3,551,000.00	3,551,000.00	619,947.75	2,605,000.00	4,551,000.00	
70971	R & D EDUCATION	1,668,902.26	3,551,000.00	3,551,000.00	619,947.75	2,605,000.00	4,551,000.00	
7098	EDUCATION N.E.C.	1,838,656,316.24	2,783,660,000.00	2,783,660,000.00	774,388,060.19	2,164,351,000.00	2,164,351,000.00	
70981	EDUCATION N.E.C	1,838,656,316.24	2,783,660,000.00	2,783,660,000.00	774,388,060.19	2,164,351,000.00	2,164,351,000.00	
710	SOCIAL PROTECTION	2,117,491,250.36	3,117,681,000.00	3,117,681,000.00	654,826,453.19	2,385,543,000.00	2,385,543,000.00	
7102	OLD AGE	15,160,493.83	44,303,000.00	44,303,000.00	10,560,281.31	45,418,000.00	45,418,000.00	
71021	OLD AGE	15,160,493.83	44,303,000.00	44,303,000.00	10,560,281.31	45,418,000.00	45,418,000.00	
7104	FAMILY AND CHILDREN	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	
71041	FAMILY AND CHILDREN	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	
7109	SOCIAL PROTECTION N.E.C.	2,093,330,020.03	2,523,378,000.00	2,523,378,000.00	103,833,050.60	1,778,684,000.00	1,778,684,000.00	
71091	SOCIAL PROTECTION N.E.C.	2,093,330,020.03	2,523,378,000.00	2,523,378,000.00	103,833,050.60	1,778,684,000.00	1,778,684,000.00	

Borno State Government 2024 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Debt Service Expenditure	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	
701	GENERAL PUBLIC SERVICES	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	
7017	PUBLIC DEBT TRANSACTIONS	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	
70171	PUBLIC DEBT TRANSACTIONS	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	

Borno State Government 2024 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Capital Expenditure	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
701	GENERAL PUBLIC SERVICES	1,279,211,177.91	8,814,021,000.00	8,814,021,000.00	4,705,590,770.80	17,579,583,000.00	21,369,583,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL A	483,203,090.35	6,317,249,000.00	6,317,249,000.00	4,482,693,849.10	10,400,753,000.00	14,190,753,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	349,115,410.00	1,720,750,000.00	1,720,750,000.00	149,966,000.00	3,631,400,000.00	5,021,400,000.00	
70112	FINANCIAL AND FISCAL AFFAIRS	134,087,680.35	4,596,499,000.00	4,596,499,000.00	4,332,727,849.10	6,769,353,000.00	9,169,353,000.00	
7013	GENERAL SERVICES	774,118,087.56	2,273,772,000.00	2,273,772,000.00	222,846,921.70	6,646,920,000.00	6,646,920,000.00	
70131	GENERAL PERSONNEL SERVICES	9,997,933.26	88,850,000.00	88,850,000.00	-	173,550,000.00	173,550,000.00	
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	65,000,000.00	65,000,000.00	-	1,572,575,000.00	1,572,575,000.00	
70133	OTHER GENERAL SERVICES	764,120,154.30	2,119,922,000.00	2,119,922,000.00	222,846,921.70	4,900,795,000.00	4,900,795,000.00	
7016	GENERAL PUBLIC SERVICES N.E.C.	21,890,000.00	223,000,000.00	223,000,000.00	50,000.00	531,910,000.00	531,910,000.00	
70161	GENERAL PUBLIC SERVICES N.E.C.	21,890,000.00	223,000,000.00	223,000,000.00	50,000.00	531,910,000.00	531,910,000.00	
703	PUBLIC ORDER AND SAFETY	1,730,240,850.00	2,888,457,000.00	2,888,457,000.00	354,189,111.40	2,734,548,000.00	2,790,548,000.00	
7033	LAW COURTS	-	769,457,000.00	769,457,000.00	99,189,111.40	832,548,000.00	888,548,000.00	
70331	LAW COURTS	-	769,457,000.00	769,457,000.00	99,189,111.40	832,548,000.00	888,548,000.00	
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,730,240,850.00	2,119,000,000.00	2,119,000,000.00	255,000,000.00	1,902,000,000.00	1,902,000,000.00	
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,730,240,850.00	2,119,000,000.00	2,119,000,000.00	255,000,000.00	1,902,000,000.00	1,902,000,000.00	
704	ECONOMIC AFFAIRS	28,490,070,577.68	58,663,907,000.00	58,663,907,000.00	23,131,899,047.33	83,147,739,000.00	88,047,739,000.00	52,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AF	1,170,378,963.98	3,151,025,000.00	3,151,025,000.00	4,597,078,265.16	2,962,386,000.00	3,362,386,000.00	
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,170,378,963.98	3,151,025,000.00	3,151,025,000.00	4,597,078,265.16	2,962,386,000.00	3,362,386,000.00	
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,770,590,060.00	8,111,020,000.00	8,111,020,000.00	132,482,166.18	11,351,500,000.00	11,351,500,000.00	52,500,000.00
70421	AGRICULTURE	1,770,590,060.00	8,071,020,000.00	8,071,020,000.00	132,482,166.18	11,311,500,000.00	11,311,500,000.00	52,500,000.00
70422	FORESTRY	-	40,000,000.00	40,000,000.00	-	40,000,000.00	40,000,000.00	
7043	FUEL AND ENERGY	149,246,201.78	2,026,038,000.00	2,026,038,000.00	-	1,176,634,000.00	1,176,634,000.00	
70435	ELECTRICITY	149,246,201.78	2,026,038,000.00	2,026,038,000.00	-	1,176,634,000.00	1,176,634,000.00	
7044	MINING, MANUFACTURING, AND CONSTRUCTION	6,696,585,306.75	10,590,749,000.00	10,590,749,000.00	5,171,768,489.86	20,531,197,000.00	25,031,197,000.00	
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL F	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	
70443	CONSTRUCTION	6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	25,028,197,000.00	
7045	TRANSPORT	17,476,596,375.66	32,279,539,000.00	32,279,539,000.00	12,014,572,220.71	46,848,070,000.00	46,848,070,000.00	
70451	ROAD TRANSPORT	17,476,596,375.66	32,279,539,000.00	32,279,539,000.00	12,014,572,220.71	46,848,070,000.00	46,848,070,000.00	
7047	OTHER INDUSTRIES	1,226,673,669.51	2,505,536,000.00	2,505,536,000.00	1,215,997,905.42	277,952,000.00	277,952,000.00	
70472	HOTELS AND RESTUARANTS	-	168,000,000.00	168,000,000.00	-	30,802,000.00	30,802,000.00	
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	1,226,673,669.51	2,337,536,000.00	2,337,536,000.00	1,215,997,905.42	247,150,000.00	247,150,000.00	
705	ENVIRONMENTAL PROTECTION	312,470,838.62	3,181,270,000.00	3,181,270,000.00	90,838,900.00	3,998,021,000.00	3,998,021,000.00	2,860,341,000.00
7051	WASTE MANAGEMENT	29,000,000.00	50,250,000.00	50,250,000.00	-	110,172,000.00	110,172,000.00	
70511	WASTE MANAGEMENT	29,000,000.00	50,250,000.00	50,250,000.00	-	110,172,000.00	110,172,000.00	
7056	ENVIRONMENTAL PROTECTION N.E.C.	283,470,838.62	3,131,020,000.00	3,131,020,000.00	90,838,900.00	3,887,849,000.00	3,887,849,000.00	2,860,341,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	283,470,838.62	3,131,020,000.00	3,131,020,000.00	90,838,900.00	3,887,849,000.00	3,887,849,000.00	2,860,341,000.00
706	HOUSING AND COMMUNITY AMMENITIES	916,415,251.25	10,990,300,000.00	10,990,300,000.00	1,035,456,663.95	10,677,510,000.00	11,264,860,000.00	
7061	HOUSING DEVELOPMENT	137,511,247.75	1,096,500,000.00	1,096,500,000.00	-	2,891,500,000.00	2,891,500,000.00	
70611	HOUSING DEVELOPMENT	137,511,247.75	1,096,500,000.00	1,096,500,000.00	-	2,891,500,000.00	2,891,500,000.00	
7062	COMMUNITY DEVELOPMENT	-	3,128,000,000.00	3,128,000,000.00	-	737,805,000.00	1,325,155,000.00	
70621	COMMUNITY DEVELOPMENT	-	3,128,000,000.00	3,128,000,000.00	-	737,805,000.00	1,325,155,000.00	
7063	WATER SUPPLY	778,904,003.50	6,765,800,000.00	6,765,800,000.00	1,035,456,663.95	7,048,205,000.00	7,048,205,000.00	
70631	WATER SUPPLY	778,904,003.50	6,765,800,000.00	6,765,800,000.00	1,035,456,663.95	7,048,205,000.00	7,048,205,000.00	
707	HEALTH	4,180,658,784.77	11,162,371,000.00	11,162,371,000.00	1,008,965,192.43	36,122,996,000.00	36,355,246,000.00	
7073	HOSPITAL SERVICES	-	3,562,371,000.00	3,562,371,000.00	-	24,898,742,000.00	25,130,992,000.00	
70731	GENERAL HOSPITAL SERVICES	-	315,000,000.00	315,000,000.00	-	522,000,000.00	754,250,000.00	
70732	SPECIALIZED HOSPITAL SERVICES	-	3,247,371,000.00	3,247,371,000.00	-	24,376,742,000.00	24,376,742,000.00	
7074	PUBLIC HEALTH SERVICES	945,260,470.94	1,500,000,000.00	1,500,000,000.00	-	2,633,554,000.00	2,633,554,000.00	
70741	PUBLIC HEALTH SERVICES	945,260,470.94	1,500,000,000.00	1,500,000,000.00	-	2,633,554,000.00	2,633,554,000.00	
7076	HEALTH N.E.C.	3,235,398,313.83	6,100,000,000.00	6,100,000,000.00	1,008,965,192.43	8,590,700,000.00	8,590,700,000.00	
70761	HEALTH N.E.C.	3,235,398,313.83	6,100,000,000.00	6,100,000,000.00	1,008,965,192.43	8,590,700,000.00	8,590,700,000.00	
708	RECREATION, CULTURE AND RELIGION	6,091,186,011.00	9,794,696,000.00	9,794,696,000.00	2,964,332,739.01	11,022,885,000.00	11,367,885,000.00	
7081	RECREATIONAL AND SPORTING SERVICES	4,197,011,856.12	4,467,021,000.00	4,467,021,000.00	2,324,878,900.00	3,450,078,000.00	3,795,078,000.00	
70811	RECREATIONAL AND SPORTING SERVICES	4,197,011,856.12	4,467,021,000.00	4,467,021,000.00	2,324,878,900.00	3,450,078,000.00	3,795,078,000.00	
7083	BROADCASTING AND PUBLISHING SERVICES	36,144,000.00	665,000,000.00	665,000,000.00	33,211,250.00	3,482,030,000.00	3,482,030,000.00	
70831	BROADCASTING AND PUBLISHING SERVICES	36,144,000.00	665,000,000.00	665,000,000.00	33,211,250.00	3,482,030,000.00	3,482,030,000.00	
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,858,030,154.88	4,660,125,000.00	4,660,125,000.00	606,242,589.01	4,087,377,000.00	4,087,377,000.00	
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,858,030,154.88	4,660,125,000.00	4,660,125,000.00	606,242,589.01	4,087,377,000.00	4,087,377,000.00	
7085	R & D RECREATION, CULTURE AND RELIGION	-	2,550,000.00	2,550,000.00	-	3,400,000.00	3,400,000.00	
70851	R & D RECREATION, CULTURE AND RELIGION	-	2,550,000.00	2,550,000.00	-	3,400,000.00	3,400,000.00	

709	EDUCATION	5,110,051,120.07	20,984,666,000.00	20,859,917,000.00	2,954,287,557.28	26,395,063,000.00	26,562,500,000.00	20,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	72,293,638.50	8,043,294,000.00	8,043,294,000.00	-	5,795,613,000.00	5,795,613,000.00	
70912	PRIMARY EDUCATION	72,293,638.50	8,043,294,000.00	8,043,294,000.00	-	5,795,613,000.00	5,795,613,000.00	
7092	SECONDARY EDUCATION	-	102,500,000.00	102,500,000.00	-	672,000,000.00	672,000,000.00	
70922	UPPER-SECONDARY EDUCATION	-	102,500,000.00	102,500,000.00	-	672,000,000.00	672,000,000.00	
7094	TERTIARY EDUCATION	893,789,336.22	3,762,169,000.00	3,637,420,000.00	50,274,875.62	7,700,925,000.00	7,793,362,000.00	
70941	FIRST STAGE OF TERTIARY EDUCATION	57,917,664.75	1,011,674,000.00	1,011,674,000.00	50,274,875.62	2,270,150,000.00	2,362,587,000.00	
70942	SECOND STAGE OF TERTIARY EDUCATION	835,871,671.47	2,750,495,000.00	2,625,746,000.00	-	5,430,775,000.00	5,430,775,000.00	
7095	EDUCATION NOT DEFINABLE BY LEVEL	510,670.25	620,773,000.00	620,773,000.00	-	1,231,773,000.00	1,231,773,000.00	
70951	EDUCATION NOT DEFINABLE BY LEVEL	510,670.25	620,773,000.00	620,773,000.00	-	1,231,773,000.00	1,231,773,000.00	
7097	R & D EDUCATION	-	50,000,000.00	50,000,000.00	-	30,000,000.00	40,000,000.00	
70971	R & D EDUCATION	-	50,000,000.00	50,000,000.00	-	30,000,000.00	40,000,000.00	
7098	EDUCATION N.E.C.	4,143,457,475.10	8,405,930,000.00	8,405,930,000.00	2,904,012,681.66	10,964,752,000.00	11,029,752,000.00	20,000,000.00
70981	EDUCATION N.E.C	4,143,457,475.10	8,405,930,000.00	8,405,930,000.00	2,904,012,681.66	10,964,752,000.00	11,029,752,000.00	20,000,000.00
710	SOCIAL PROTECTION	574,315,138.57	4,606,383,000.00	4,606,383,000.00	2,227,910,126.00	6,614,878,000.00	6,614,878,000.00	
7102	OLD AGE	5,428,750.00	373,406,000.00	373,406,000.00	1,000,000.00	126,750,000.00	126,750,000.00	
71021	OLD AGE	5,428,750.00	373,406,000.00	373,406,000.00	1,000,000.00	126,750,000.00	126,750,000.00	
7104	FAMILY AND CHILDREN	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	
71041	FAMILY AND CHILDREN	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	
7105	UNEMPLOYMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	
71051	UNEMPLOYMENT	-	150,000,000.00	150,000,000.00	-	100,000,000.00	100,000,000.00	
7109	SOCIAL PROTECTION N.E.C.	30,310,109.53	339,189,000.00	339,189,000.00	-	2,168,861,000.00	2,168,861,000.00	
71091	SOCIAL PROTECTION N.E.C.	30,310,109.53	339,189,000.00	339,189,000.00	-	2,168,861,000.00	2,168,861,000.00	

Borno State Government 2024 Approved Budget - Total Expenditure by Location

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
208	BORNO STATE	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
2081	NORTHERN SENATORIAL DISTRICT	13,560,000.00	616,000,000.00	616,000,000.00	205,320,040.00	529,000,000.00	529,000,000.00	-
20811400	KAGA	-	508,000,000.00	508,000,000.00	205,320,040.00	379,000,000.00	379,000,000.00	-
20811700	KUKAWA	13,560,000.00	108,000,000.00	108,000,000.00	-	150,000,000.00	150,000,000.00	-
2082	CENTRAL SENATORIAL DISTRICT	46,806,661,969.92	96,490,469,000.00	96,365,720,000.00	36,410,190,392.40	172,620,589,000.00	177,977,529,000.00	2,075,212,000.00
20820300	BAMA	489,058,516.97	789,100,000.00	789,100,000.00	-	1,325,837,000.00	1,325,837,000.00	-
20820800	DIKWA	20,150,000.00	30,000,000.00	30,000,000.00	-	55,000,000.00	55,000,000.00	-
20821300	JERE	8,934,923,108.23	19,212,328,000.00	19,212,328,000.00	7,714,906,989.58	26,206,170,000.00	26,356,170,000.00	-
20821600	KONDUGA	1,150,014,522.18	5,961,915,000.00	5,837,166,000.00	74,430,350.00	28,060,776,000.00	28,136,776,000.00	-
20821900	MAFA	446,838,254.51	84,150,000.00	84,150,000.00	-	44,213,000.00	44,213,000.00	-
20822100	MAIDUGURI METRO	35,765,677,568.03	70,412,976,000.00	70,412,976,000.00	28,620,853,052.82	116,928,593,000.00	122,059,533,000.00	2,075,212,000.00
2083	SOUTHERN SENATORIAL DISTRICT	451,690,907.28	1,110,000,000.00	1,110,000,000.00	-	1,759,644,000.00	1,759,644,000.00	-
20830500	BIU	451,690,907.28	1,060,000,000.00	1,060,000,000.00	-	1,699,644,000.00	1,699,644,000.00	-
20831100	GWOZA	-	50,000,000.00	50,000,000.00	-	60,000,000.00	60,000,000.00	-
2084	Others	61,928,867,934.13	137,115,481,000.00	137,240,230,000.00	48,854,739,227.28	165,710,603,000.00	178,465,973,000.00	857,629,000.00
20842800	State wide	61,928,867,934.13	137,115,481,000.00	137,240,230,000.00	48,854,739,227.28	165,710,603,000.00	178,465,973,000.00	857,629,000.00

Borno State Government 2024 Approved Budget - Personnel Expenditure by Location

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
208	BORNO STATE	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	-
2082	CENTRAL SENATORIAL DISTRICT	8,229,850,155.34	12,057,308,000.00	12,057,308,000.00	4,150,113,634.80	13,904,929,000.00	13,896,082,000.00	-
20820300	BAMA	489,058,516.97	507,500,000.00	507,500,000.00	-	644,237,000.00	644,237,000.00	-
20821300	JERE	3,568,378,677.20	5,208,989,000.00	5,208,989,000.00	2,467,025,506.74	5,260,880,000.00	5,260,880,000.00	-
20821600	KONDUGA	788,612,303.87	1,132,191,000.00	1,132,191,000.00	60,000,000.00	1,261,840,000.00	1,261,840,000.00	-
20822100	MAIDUGURI METRO	3,383,800,657.30	5,208,628,000.00	5,208,628,000.00	1,623,088,128.06	6,737,972,000.00	6,729,125,000.00	-
2083	SOUTHERN SENATORIAL DISTRICT	445,440,907.28	500,000,000.00	500,000,000.00	-	531,144,000.00	531,144,000.00	-
20830500	BIU	445,440,907.28	500,000,000.00	500,000,000.00	-	531,144,000.00	531,144,000.00	-
2084	Others	23,622,808,916.09	29,571,698,000.00	29,612,698,000.00	19,684,684,781.07	34,323,616,000.00	35,859,653,000.00	-
20842800	State wide	23,622,808,916.09	29,571,698,000.00	29,612,698,000.00	19,684,684,781.07	34,323,616,000.00	35,859,653,000.00	-

Borno State Government 2024 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
208	BORNO STATE	23,889,037,029.53	56,475,813,000.00	56,559,562,000.00	17,655,351,191.60	75,112,933,000.00	81,620,016,000.00	-

2082	CENTRAL SENATORIAL DISTRICT	564,054,286.36	1,969,703,000.00	1,969,703,000.00	2,075,136,181.63	4,837,212,000.00	5,237,212,000.00	-
20821300	JERE	1,175.25	-	-	-	1,050,000.00	1,050,000.00	-
20821600	KONDUGA	-	37,853,000.00	37,853,000.00	-	24,012,000.00	24,012,000.00	-
20822100	MAIDUGURI METRO	564,053,111.11	1,931,850,000.00	1,931,850,000.00	2,075,136,181.63	4,812,150,000.00	5,212,150,000.00	-
2084	Others	23,324,982,743.17	54,506,110,000.00	54,589,859,000.00	15,580,215,009.97	70,275,721,000.00	76,382,804,000.00	-
20842800	State wide	23,324,982,743.17	54,506,110,000.00	54,589,859,000.00	15,580,215,009.97	70,275,721,000.00	76,382,804,000.00	-

Borno State Government 2024 Approved Budget - Debt Service Expenditure by Location

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
208	BORNO STATE	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
2082	CENTRAL SENATORIAL DISTRICT	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
20822100	MAIDUGURI METRO	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
2084	Others	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-
20842800	State wide	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-

Borno State Government 2024 Approved Budget - Capital Expenditure by Location

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
208	BORNO STATE	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
2081	NORTHERN SENATORIAL DISTRICT	13,560,000.00	616,000,000.00	616,000,000.00	205,320,040.00	529,000,000.00	529,000,000.00	-
20811400	KAGA	-	508,000,000.00	508,000,000.00	205,320,040.00	379,000,000.00	379,000,000.00	-
20811700	KUKAWA	13,560,000.00	108,000,000.00	108,000,000.00	-	150,000,000.00	150,000,000.00	-
2082	CENTRAL SENATORIAL DISTRICT	33,683,733,475.00	76,702,054,000.00	76,702,054,000.00	24,678,310,631.96	135,430,862,000.00	140,396,649,000.00	2,075,212,000.00
20820300	BAMA	-	281,600,000.00	281,600,000.00	-	681,600,000.00	681,600,000.00	-
20820800	DIKWA	20,150,000.00	30,000,000.00	30,000,000.00	-	55,000,000.00	55,000,000.00	-
20821300	JERE	5,366,543,255.78	14,003,339,000.00	14,003,339,000.00	5,247,881,482.84	20,944,240,000.00	21,094,240,000.00	-
20821600	KONDUGA	361,402,218.31	4,791,871,000.00	4,667,122,000.00	14,430,350.00	26,774,924,000.00	26,850,924,000.00	-
20821900	MAFA	446,838,254.51	84,150,000.00	84,150,000.00	-	44,213,000.00	44,213,000.00	-
20822100	MAIDUGURI METRO	27,488,799,746.40	57,635,843,000.00	57,635,843,000.00	19,415,998,799.12	86,930,885,000.00	91,670,672,000.00	2,075,212,000.00
2083	SOUTHERN SENATORIAL DISTRICT	6,250,000.00	610,000,000.00	610,000,000.00	-	1,228,500,000.00	1,228,500,000.00	-
20830500	BIU	6,250,000.00	560,000,000.00	560,000,000.00	-	1,168,500,000.00	1,168,500,000.00	-
20831100	GWOZA	-	50,000,000.00	50,000,000.00	-	60,000,000.00	60,000,000.00	-
2084	Others	14,981,076,274.87	53,033,268,000.00	53,033,268,000.00	13,589,839,436.24	61,104,861,000.00	66,217,111,000.00	857,629,000.00
20842800	State wide	14,981,076,274.87	53,033,268,000.00	53,033,268,000.00	13,589,839,436.24	61,104,861,000.00	66,217,111,000.00	857,629,000.00

Borno State Government 2024 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Expenditure	109,200,780,811.32	235,331,950,000.00	235,331,950,000.00	85,470,249,659.68	340,619,836,000.00	358,732,146,000.00	2,932,841,000.00
01	Agriculture	2,737,877,505.99	8,841,486,000.00	8,841,486,000.00	479,421,873.74	13,101,976,000.00	13,101,976,000.00	52,500,000.00
0101	Effective governance of the Agriculture Sector	1,103,117,580.39	2,456,537,000.00	2,456,537,000.00	344,902,082.87	2,576,477,000.00	2,576,477,000.00	-
010101	Legal, policy, regulations and standards, guidelines and proto	133,509,000.00	1,075,415,000.00	1,075,415,000.00	-	1,070,000,000.00	1,070,000,000.00	-
010102	Agriculture sector coordination mechanisms	969,608,580.39	1,381,122,000.00	1,381,122,000.00	344,902,082.87	1,506,477,000.00	1,506,477,000.00	-
0102	Development of the livestock value chain	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
010206	Livestock feeds development	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
0103	Enhancement of food production and productivity	1,439,127,718.85	3,352,094,000.00	3,352,094,000.00	21,209,141.87	6,680,539,000.00	6,680,539,000.00	-
010301	Crop value chains and food systems promotion (food and cas	-	350,000,000.00	350,000,000.00	-	1,016,500,000.00	1,016,500,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop dive	17,871.72	410,894,000.00	410,894,000.00	20,664,695.87	2,522,839,000.00	2,522,839,000.00	-
010303	Farm inputs supply and service delivery system (improved se	1,439,109,847.13	2,591,200,000.00	2,591,200,000.00	544,446.00	3,141,200,000.00	3,141,200,000.00	-
0104	Reduction of post-harvest losses	148,585,000.00	1,775,000,000.00	1,775,000,000.00	72,878,024.00	1,540,000,000.00	1,540,000,000.00	-
010402	Buffer stocking and commodity warehousing	148,585,000.00	1,775,000,000.00	1,775,000,000.00	72,878,024.00	1,540,000,000.00	1,540,000,000.00	-
0105	Enhancement of fisheries resources development (aq	29,541,375.50	490,285,000.00	490,285,000.00	-	573,745,000.00	573,745,000.00	-
010501	Commercial aquaculture development (fish production, feed r	15,981,375.50	280,520,000.00	280,520,000.00	-	254,467,000.00	254,467,000.00	-
010503	Fish processing and post-harvest management	13,560,000.00	209,765,000.00	209,765,000.00	-	319,278,000.00	319,278,000.00	-
0107	Promotion of enabling environment for increased agri	17,505,831.25	617,570,000.00	617,570,000.00	40,432,625.00	1,431,215,000.00	1,431,215,000.00	52,500,000.00
010701	Integrated rural development (agricultural land development,	14,500,000.00	175,000,000.00	175,000,000.00	-	370,000,000.00	370,000,000.00	-
010703	Agricultural data and statistic management and institutionalis	-	50,570,000.00	50,570,000.00	-	400,000,000.00	400,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services	3,005,831.25	63,000,000.00	63,000,000.00	1,487,625.00	60,765,000.00	60,765,000.00	52,500,000.00
010706	Capacity building for stakeholders and professional human re	-	329,000,000.00	329,000,000.00	38,945,000.00	600,450,000.00	600,450,000.00	-
02	Societal Re-orientation	2,311,618,113.81	12,153,511,000.00	12,153,511,000.00	920,380,062.91	14,024,052,900.00	17,611,402,900.00	-
0210	Societal Re-orientation - General	2,311,618,113.81	12,153,511,000.00	12,153,511,000.00	920,380,062.91	14,024,052,900.00	17,611,402,900.00	-

021001	Societal Re-orientation - General	2,311,618,113.81	12,153,511,000.00	12,153,511,000.00	920,380,062.91	14,024,052,900.00	17,611,402,900.00	-
03	Poverty Alleviation	4,207,981,957.30	4,731,821,000.00	4,731,821,000.00	2,337,841,111.70	4,126,079,000.00	4,471,079,000.00	-
0310	Poverty Alleviation - General	4,207,981,957.30	4,731,821,000.00	4,731,821,000.00	2,337,841,111.70	4,126,079,000.00	4,471,079,000.00	-
031001	Poverty Alleviation - General	4,207,981,957.30	4,731,821,000.00	4,731,821,000.00	2,337,841,111.70	4,126,079,000.00	4,471,079,000.00	-
04	Health	10,035,594,280.38	19,822,353,000.00	19,822,353,000.00	4,930,285,275.10	50,885,775,000.00	51,483,525,000.00	-
0401	Effective governance of the health system	8,884,255,617.22	8,885,888,000.00	8,885,888,000.00	3,894,584,762.95	16,892,976,000.00	17,258,476,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols	-	-	-	-	92,700,000.00	92,700,000.00	-
040102	Human and institutional capacity performance management	3,163,250,388.58	860,000,000.00	860,000,000.00	20,000,000.00	2,615,000,000.00	2,615,000,000.00	-
040103	Health sector coordination mechanisms	5,721,005,228.64	8,021,988,000.00	8,021,988,000.00	3,874,584,762.95	14,183,204,000.00	14,548,704,000.00	-
040104	Integrated supportive supervision	-	3,900,000.00	3,900,000.00	-	2,072,000.00	2,072,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services	914,604,580.07	1,399,853,000.00	1,399,853,000.00	-	1,678,489,000.00	1,678,489,000.00	-
040301	Reproductive, maternal and neonatal health	15,336,669.13	399,853,000.00	399,853,000.00	-	555,512,000.00	555,512,000.00	-
040304	Communicable diseases	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
0404	Provision of the right number and right skill mix of health workers	99,199,833.85	116,185,000.00	116,185,000.00	46,735,319.72	91,770,000.00	91,770,000.00	-
040401	Pre-service training	99,199,833.85	116,185,000.00	116,185,000.00	46,735,319.72	91,770,000.00	91,770,000.00	-
0405	Provision of adequate and modern health infrastructure	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
040501	Functional health facilities	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
0407	Evidence generation and utilisation	40,868,560.00	128,000,000.00	128,000,000.00	-	1,769,000,000.00	1,801,250,000.00	-
040701	Routine information system	-	10,000,000.00	10,000,000.00	-	20,000,000.00	20,000,000.00	-
040702	Surveys and facility assessments	-	5,000,000.00	5,000,000.00	-	1,402,000,000.00	1,402,000,000.00	-
040703	Research and development (Institutional Review Board, Clinical Trials, etc.)	-	11,000,000.00	11,000,000.00	-	155,000,000.00	155,000,000.00	-
040704	Monitoring and Evaluation (M&E)	40,868,560.00	102,000,000.00	102,000,000.00	-	192,000,000.00	224,250,000.00	-
0408	Institution and maintenance of a responsive public health system	-	2,000,000.00	2,000,000.00	-	1,150,000,000.00	1,150,000,000.00	-
040801	Integrated national disease surveillance	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-
040802	Public health laboratories	-	2,000,000.00	2,000,000.00	-	150,000,000.00	150,000,000.00	-
0409	Provision of universal health coverage and financial risk protection	19,393,763.99	220,056,000.00	220,056,000.00	-	276,221,000.00	276,221,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance	19,393,763.99	120,156,000.00	120,156,000.00	-	76,221,000.00	76,221,000.00	-
05	Education	15,462,624,414.77	35,637,061,000.00	35,553,312,000.00	6,591,979,513.12	40,704,230,000.00	40,937,923,000.00	20,000,000.00
0501	Effective governance of the education system	11,869,971,233.31	25,412,933,000.00	25,453,933,000.00	5,054,582,633.93	25,777,152,000.00	25,877,545,000.00	-
050102	Human and institutional capacity performance management	978,843,221.56	2,631,308,000.00	2,631,308,000.00	1,153,292,181.50	5,216,782,000.00	5,264,782,000.00	-
050103	Education sector coordination mechanisms	10,737,613,358.51	22,428,632,000.00	22,469,632,000.00	3,829,130,660.56	20,063,514,000.00	20,113,961,000.00	-
050104	Integrated supportive supervision	153,514,653.24	352,993,000.00	352,993,000.00	72,159,791.87	498,856,000.00	498,856,000.00	-
0502	Increase in access, retention, and completion rate at all levels	47,401,580.00	90,500,000.00	90,500,000.00	-	200,500,000.00	200,500,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	-	-	20,000,000.00	20,000,000.00	-
050202	Advocacy and sensitization	-	15,500,000.00	15,500,000.00	-	175,500,000.00	175,500,000.00	-
050203	School feeding	47,401,580.00	75,000,000.00	75,000,000.00	-	5,000,000.00	5,000,000.00	-
0503	Equity and inclusiveness in the provision of education	311,876,517.71	830,343,000.00	830,343,000.00	-	1,292,567,000.00	1,296,867,000.00	-
050301	Inclusive Education	306,931,773.79	813,433,000.00	813,433,000.00	-	1,281,547,000.00	1,285,847,000.00	-
050304	Second chance education	4,944,743.92	16,910,000.00	16,910,000.00	-	11,020,000.00	11,020,000.00	-
0504	Improved quality of teaching and learning outcomes	1,702,096,615.41	1,127,430,000.00	1,127,430,000.00	49,826,400.00	912,472,000.00	1,041,472,000.00	-
050401	All levels of education quality assurance	14,155,900.00	49,500,000.00	49,500,000.00	45,550,000.00	60,000,000.00	189,000,000.00	-
050402	Instructional and learning materials	1,687,940,715.41	1,072,930,000.00	1,072,930,000.00	4,276,400.00	850,472,000.00	850,472,000.00	-
050403	Teaching and non-teaching staff capacity building	-	5,000,000.00	5,000,000.00	-	2,000,000.00	2,000,000.00	-
0505	Adequate infrastructure at all levels	1,481,783,557.34	7,941,715,000.00	7,816,966,000.00	1,459,720,479.19	12,095,259,000.00	12,095,259,000.00	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	427,984,727.38	6,340,965,000.00	6,216,216,000.00	1,411,632,479.19	11,351,254,000.00	11,351,254,000.00	20,000,000.00
050502	Furnishing	388,430,004.71	805,250,000.00	805,250,000.00	48,088,000.00	362,000,000.00	362,000,000.00	-
050503	Libraries and laboratories	665,368,825.25	751,500,000.00	751,500,000.00	-	142,005,000.00	142,005,000.00	-
050504	Water, sanitation and hygiene	-	44,000,000.00	44,000,000.00	-	240,000,000.00	240,000,000.00	-
0506	Improved education information management system	49,494,911.00	234,140,000.00	234,140,000.00	27,850,000.00	426,280,000.00	426,280,000.00	-
050601	ICT equipment, software and expertise	30,139,911.00	44,000,000.00	44,000,000.00	-	235,140,000.00	235,140,000.00	-
050602	Research and development	19,355,000.00	190,140,000.00	190,140,000.00	27,850,000.00	191,140,000.00	191,140,000.00	-
06	Housing and Urban Development	17,723,604,837.78	38,390,736,000.00	38,390,736,000.00	13,641,847,070.91	50,333,212,000.00	50,333,212,000.00	-
0610	Housing and Urban Development - General	17,723,604,837.78	38,390,736,000.00	38,390,736,000.00	13,641,847,070.91	50,333,212,000.00	50,333,212,000.00	-
061001	Housing and Urban Development - General	17,723,604,837.78	38,390,736,000.00	38,390,736,000.00	13,641,847,070.91	50,333,212,000.00	50,333,212,000.00	-
07	Gender	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
0710	Gender - General	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
071001	Gender - General	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	4,887,296,000.00	-
08	Youth	452,458,788.38	924,839,000.00	924,839,000.00	264,878,417.14	987,371,000.00	1,126,371,000.00	-
0810	Youth - General	452,458,788.38	924,839,000.00	924,839,000.00	264,878,417.14	987,371,000.00	1,126,371,000.00	-
081001	Youth - General	452,458,788.38	924,839,000.00	924,839,000.00	264,878,417.14	987,371,000.00	1,126,371,000.00	-
09	Environmental Improvement	1,318,790,363.69	4,598,763,000.00	4,598,763,000.00	603,153,287.65	5,343,016,000.00	5,343,016,000.00	2,860,341,000.00
0910	Environmental Improvement - General	1,318,790,363.69	4,598,763,000.00	4,598,763,000.00	603,153,287.65	5,343,016,000.00	5,343,016,000.00	2,860,341,000.00
091001	Environmental Improvement - General	1,318,790,363.69	4,598,763,000.00	4,598,763,000.00	603,153,287.65	5,343,016,000.00	5,343,016,000.00	2,860,341,000.00

10	Water Resources and Rural Development	3,121,821,623.91	10,495,469,000.00	10,495,469,000.00	2,661,571,469.51	9,825,282,000.00	9,825,282,000.00	-
1010	Water Resources and Rural Deve - General	3,121,821,623.91	10,495,469,000.00	10,495,469,000.00	2,661,571,469.51	9,825,282,000.00	9,825,282,000.00	-
101001	Water Resources and Rural Deve - General	3,121,821,623.91	10,495,469,000.00	10,495,469,000.00	2,661,571,469.51	9,825,282,000.00	9,825,282,000.00	-
11	Information Communication and Technology	416,041,347.39	903,190,000.00	903,190,000.00	219,754,592.79	811,099,000.00	811,099,000.00	-
1110	Information Communication and Technology - General	416,041,347.39	903,190,000.00	903,190,000.00	219,754,592.79	811,099,000.00	811,099,000.00	-
111001	Information Communication and Technology - General	416,041,347.39	903,190,000.00	903,190,000.00	219,754,592.79	811,099,000.00	811,099,000.00	-
12	Growing the Private Sector	1,547,369,734.00	3,834,310,000.00	3,834,310,000.00	4,839,904,095.55	3,686,125,000.00	4,086,125,000.00	-
1210	Growing the Private Sector - General	1,547,369,734.00	3,834,310,000.00	3,834,310,000.00	4,839,904,095.55	3,686,125,000.00	4,086,125,000.00	-
121001	Growing the Private Sector - General	1,547,369,734.00	3,834,310,000.00	3,834,310,000.00	4,839,904,095.55	3,686,125,000.00	4,086,125,000.00	-
13	Reform of Government and Governance	45,327,598,598.03	87,039,467,000.00	87,123,216,000.00	44,904,541,705.73	135,820,570,000.00	148,630,087,000.00	-
1310	Reform of Government and Governance - General	45,327,598,598.03	87,039,467,000.00	87,123,216,000.00	44,904,541,705.73	135,820,570,000.00	148,630,087,000.00	-
131001	Reform of Government and Governance - General	45,327,598,598.03	87,039,467,000.00	87,123,216,000.00	44,904,541,705.73	135,820,570,000.00	148,630,087,000.00	-
15	Rail	3,908,152,571.74	3,501,659,000.00	3,501,659,000.00	252,711,137.82	6,056,872,100.00	6,056,872,100.00	-
1510	Rail - General	3,908,152,571.74	3,501,659,000.00	3,501,659,000.00	252,711,137.82	6,056,872,100.00	6,056,872,100.00	-
151001	Rail - General	3,908,152,571.74	3,501,659,000.00	3,501,659,000.00	252,711,137.82	6,056,872,100.00	6,056,872,100.00	-
16	Water Ways	9,659,114.72	60,985,000.00	60,985,000.00	7,867,267.13	26,880,000.00	26,880,000.00	-
1610	Water Ways - General	9,659,114.72	60,985,000.00	60,985,000.00	7,867,267.13	26,880,000.00	26,880,000.00	-
161001	Water Ways - General	9,659,114.72	60,985,000.00	60,985,000.00	7,867,267.13	26,880,000.00	26,880,000.00	-
20	CLIMATE CHANGE	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-
2010	CLIMATE CHANGE - General	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-
201001	CLIMATE CHANGE - General	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-

Borno State Government 2024 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Personnel Expenditure	32,298,099,978.70	42,129,006,000.00	42,170,006,000.00	23,834,798,415.87	48,759,689,000.00	50,286,879,000.00	-
01	Agriculture	945,602,910.14	1,014,995,000.00	1,014,995,000.00	337,872,906.51	1,078,077,000.00	1,078,077,000.00	-
0101	Effective governance of the Agriculture Sector	945,602,910.14	1,014,995,000.00	1,014,995,000.00	337,872,906.51	1,078,077,000.00	1,078,077,000.00	-
010102	Agriculture sector coordination mechanisms	945,602,910.14	1,014,995,000.00	1,014,995,000.00	337,872,906.51	1,078,077,000.00	1,078,077,000.00	-
02	Societal Re-orientation	124,597,480.95	162,640,000.00	162,640,000.00	73,778,609.54	193,744,000.00	193,744,000.00	-
0210	Societal Re-orientation - General	124,597,480.95	162,640,000.00	162,640,000.00	73,778,609.54	193,744,000.00	193,744,000.00	-
021001	Societal Re-orientation - General	124,597,480.95	162,640,000.00	162,640,000.00	73,778,609.54	193,744,000.00	193,744,000.00	-
04	Health	4,784,929,880.80	7,086,680,000.00	7,086,680,000.00	3,438,966,908.50	12,996,381,000.00	12,996,381,000.00	-
0401	Effective governance of the health system	4,784,929,880.80	7,086,680,000.00	7,086,680,000.00	3,438,966,908.50	12,996,381,000.00	12,996,381,000.00	-
040103	Health sector coordination mechanisms	4,784,929,880.80	7,086,680,000.00	7,086,680,000.00	3,438,966,908.50	12,996,381,000.00	12,996,381,000.00	-
05	Education	8,117,939,065.82	10,379,894,000.00	10,420,894,000.00	2,757,772,302.96	10,225,013,000.00	10,226,513,000.00	-
0501	Effective governance of the education system	8,117,939,065.82	10,379,894,000.00	10,420,894,000.00	2,757,772,302.96	10,225,013,000.00	10,226,513,000.00	-
050103	Education sector coordination mechanisms	8,117,939,065.82	10,379,894,000.00	10,420,894,000.00	2,757,772,302.96	10,225,013,000.00	10,226,513,000.00	-
06	Housing and Urban Development	499,223,790.83	670,297,000.00	670,297,000.00	309,076,347.93	684,975,000.00	684,975,000.00	-
0610	Housing and Urban Development - General	499,223,790.83	670,297,000.00	670,297,000.00	309,076,347.93	684,975,000.00	684,975,000.00	-
061001	Housing and Urban Development - General	499,223,790.83	670,297,000.00	670,297,000.00	309,076,347.93	684,975,000.00	684,975,000.00	-
07	Gender	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	-
0710	Gender - General	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	-
071001	Gender - General	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	106,588,000.00	-
08	Youth	316,297,620.34	512,939,000.00	512,939,000.00	264,542,793.39	505,844,000.00	644,844,000.00	-
0810	Youth - General	316,297,620.34	512,939,000.00	512,939,000.00	264,542,793.39	505,844,000.00	644,844,000.00	-
081001	Youth - General	316,297,620.34	512,939,000.00	512,939,000.00	264,542,793.39	505,844,000.00	644,844,000.00	-
09	Environmental Improvement	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	-
0910	Environmental Improvement - General	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	-
091001	Environmental Improvement - General	830,212,944.22	1,056,550,000.00	1,056,550,000.00	441,008,815.70	927,830,000.00	927,830,000.00	-
10	Water Resources and Rural Development	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	-
1010	Water Resources and Rural Deve - General	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	-
101001	Water Resources and Rural Deve - General	480,823,148.41	538,251,000.00	538,251,000.00	326,024,305.79	389,800,000.00	389,800,000.00	-
11	Information Communication and Technology	393,233,483.49	500,190,000.00	500,190,000.00	218,143,168.04	518,099,000.00	518,099,000.00	-
1110	Information Communication and Technology - General	393,233,483.49	500,190,000.00	500,190,000.00	218,143,168.04	518,099,000.00	518,099,000.00	-
111001	Information Communication and Technology - General	393,233,483.49	500,190,000.00	500,190,000.00	218,143,168.04	518,099,000.00	518,099,000.00	-
12	Growing the Private Sector	348,578,524.89	601,790,000.00	601,790,000.00	217,005,192.38	634,195,000.00	634,195,000.00	-
1210	Growing the Private Sector - General	348,578,524.89	601,790,000.00	601,790,000.00	217,005,192.38	634,195,000.00	634,195,000.00	-
121001	Growing the Private Sector - General	348,578,524.89	601,790,000.00	601,790,000.00	217,005,192.38	634,195,000.00	634,195,000.00	-
13	Reform of Government and Governance	15,361,451,168.78	19,452,163,000.00	19,452,163,000.00	15,384,052,266.40	20,447,263,000.00	21,833,953,000.00	-
1310	Reform of Government and Governance - General	15,361,451,168.78	19,452,163,000.00	19,452,163,000.00	15,384,052,266.40	20,447,263,000.00	21,833,953,000.00	-
131001	Reform of Government and Governance - General	15,361,451,168.78	19,452,163,000.00	19,452,163,000.00	15,384,052,266.40	20,447,263,000.00	21,833,953,000.00	-
15	Rail	13,579,501.42	40,120,000.00	40,120,000.00	11,918,000.00	38,000,000.00	38,000,000.00	-

1510	Rail - General	13,579,501.42	40,120,000.00	40,120,000.00	11,918,000.00	38,000,000.00	38,000,000.00	-
151001	Rail - General	13,579,501.42	40,120,000.00	40,120,000.00	11,918,000.00	38,000,000.00	38,000,000.00	-
16	Water Ways	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	13,880,000.00	13,880,000.00	-
1610	Water Ways - General	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	13,880,000.00	13,880,000.00	-
161001	Water Ways - General	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	13,880,000.00	13,880,000.00	-

Borno State Government 2024 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Non-Debt Recurrent Expenditure	23,889,037,029.53	56,475,813,000.00	56,559,562,000.00	17,655,351,191.60	75,112,933,000.00	81,620,016,000.00	
01	Agriculture	31,958,535.85	305,471,000.00	305,471,000.00	9,066,801.05	117,271,000.00	117,271,000.00	-
0101	Effective governance of the Agriculture Sector	11,853,670.25	160,677,000.00	160,677,000.00	7,029,176.36	60,500,000.00	60,500,000.00	-
010102	Agriculture sector coordination mechanisms	11,853,670.25	160,677,000.00	160,677,000.00	7,029,176.36	60,500,000.00	60,500,000.00	-
0103	Enhancement of food production and productivity	1,117,658.85	4,094,000.00	4,094,000.00	549,999.69	3,039,000.00	3,039,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop dive	17,871.72	2,894,000.00	2,894,000.00	5,553.69	1,839,000.00	1,839,000.00	-
010303	Farm inputs supply and service delivery system (improved se	1,099,787.13	1,200,000.00	1,200,000.00	544,446.00	1,200,000.00	1,200,000.00	-
0105	Enhancement of fisheries resources development (aq	15,981,375.50	127,700,000.00	127,700,000.00	-	45,467,000.00	45,467,000.00	-
010501	Commercial aquaculture development (fish production, feed r	15,981,375.50	127,700,000.00	127,700,000.00	-	45,467,000.00	45,467,000.00	-
0107	Promotion of enabling environment for increased agri	3,005,831.25	13,000,000.00	13,000,000.00	1,487,625.00	8,265,000.00	8,265,000.00	-
010704	Adaptive research, unified and all-inclusive extension services	3,005,831.25	13,000,000.00	13,000,000.00	1,487,625.00	8,265,000.00	8,265,000.00	-
02	Societal Re-orientation	328,990,477.98	5,588,821,000.00	5,588,821,000.00	240,358,864.36	8,028,196,900.00	11,028,196,900.00	-
0210	Societal Re-orientation - General	328,990,477.98	5,588,821,000.00	5,588,821,000.00	240,358,864.36	8,028,196,900.00	11,028,196,900.00	-
021001	Societal Re-orientation - General	328,990,477.98	5,588,821,000.00	5,588,821,000.00	240,358,864.36	8,028,196,900.00	11,028,196,900.00	-
03	Poverty Alleviation	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	699,866,000.00	-
0310	Poverty Alleviation - General	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	699,866,000.00	-
031001	Poverty Alleviation - General	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	699,866,000.00	-
04	Health	1,070,005,614.81	1,569,402,000.00	1,569,402,000.00	482,353,174.17	1,764,326,000.00	2,129,826,000.00	-
0401	Effective governance of the health system	936,075,347.84	933,208,000.00	933,208,000.00	435,617,854.45	1,040,823,000.00	1,406,323,000.00	-
040103	Health sector coordination mechanisms	936,075,347.84	933,208,000.00	933,208,000.00	435,617,854.45	1,040,823,000.00	1,406,323,000.00	-
0403	Enhancement of the delivery of Essential Package of H	15,336,669.13	399,853,000.00	399,853,000.00	-	555,512,000.00	555,512,000.00	-
040301	Reproductive, maternal and neonatal health	15,336,669.13	399,853,000.00	399,853,000.00	-	555,512,000.00	555,512,000.00	-
0404	Provision of the right number and right skill mix of co	99,199,833.85	116,185,000.00	116,185,000.00	46,735,319.72	91,770,000.00	91,770,000.00	-
040401	Pre-service training	99,199,833.85	116,185,000.00	116,185,000.00	46,735,319.72	91,770,000.00	91,770,000.00	-
0409	Provision of universal health coverage and financial ri	19,393,763.99	120,156,000.00	120,156,000.00	-	76,221,000.00	76,221,000.00	-
040902	Mobilising employers' contributions to the State Social Health	19,393,763.99	120,156,000.00	120,156,000.00	-	76,221,000.00	76,221,000.00	-
05	Education	2,224,360,228.88	3,722,501,000.00	3,722,501,000.00	879,919,652.88	3,679,282,000.00	3,688,038,000.00	-
0501	Effective governance of the education system	1,912,483,711.17	2,892,158,000.00	2,892,158,000.00	879,919,652.88	2,386,715,000.00	2,391,171,000.00	-
050103	Education sector coordination mechanisms	1,765,354,057.93	2,571,165,000.00	2,571,165,000.00	815,408,972.26	2,063,825,000.00	2,066,335,000.00	-
050104	Integrated supportive supervision	147,129,653.24	320,993,000.00	320,993,000.00	64,510,680.62	322,890,000.00	324,836,000.00	-
0503	Equity and inclusiveness in the provision of education	311,876,517.71	830,343,000.00	830,343,000.00	-	1,292,567,000.00	1,296,867,000.00	-
050301	Inclusive Education	306,931,773.79	813,433,000.00	813,433,000.00	-	1,281,547,000.00	1,285,847,000.00	-
050304	Second chance education	4,944,743.92	16,910,000.00	16,910,000.00	-	11,020,000.00	11,020,000.00	-
06	Housing and Urban Development	1,827,608,594.91	249,528,000.00	249,528,000.00	109,416,896.85	815,452,000.00	815,452,000.00	-
0610	Housing and Urban Development - General	1,827,608,594.91	249,528,000.00	249,528,000.00	109,416,896.85	815,452,000.00	815,452,000.00	-
061001	Housing and Urban Development - General	1,827,608,594.91	249,528,000.00	249,528,000.00	109,416,896.85	815,452,000.00	815,452,000.00	-
07	Gender	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	-
0710	Gender - General	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	-
071001	Gender - General	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	561,441,000.00	-
08	Youth	136,161,168.04	355,700,000.00	355,700,000.00	335,623.75	387,662,000.00	387,662,000.00	-
0810	Youth - General	136,161,168.04	355,700,000.00	355,700,000.00	335,623.75	387,662,000.00	387,662,000.00	-
081001	Youth - General	136,161,168.04	355,700,000.00	355,700,000.00	335,623.75	387,662,000.00	387,662,000.00	-
09	Environmental Improvement	176,106,580.85	470,943,000.00	470,943,000.00	71,305,571.95	477,165,000.00	477,165,000.00	-
0910	Environmental Improvement - General	176,106,580.85	470,943,000.00	470,943,000.00	71,305,571.95	477,165,000.00	477,165,000.00	-
091001	Environmental Improvement - General	176,106,580.85	470,943,000.00	470,943,000.00	71,305,571.95	477,165,000.00	477,165,000.00	-
10	Water Resources and Rural Development	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	-
1010	Water Resources and Rural Deve - General	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	-
101001	Water Resources and Rural Deve - General	1,862,094,472.00	3,041,418,000.00	3,041,418,000.00	1,300,090,499.77	2,287,277,000.00	2,287,277,000.00	-
11	Information Communication and Technology	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	93,000,000.00	-
1110	Information Communication and Technology - Genera	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	93,000,000.00	-
111001	Information Communication and Technology - General	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	93,000,000.00	-
12	Growing the Private Sector	28,412,245.13	272,090,000.00	272,090,000.00	25,820,638.01	193,139,000.00	193,139,000.00	-
1210	Growing the Private Sector - General	28,412,245.13	272,090,000.00	272,090,000.00	25,820,638.01	193,139,000.00	193,139,000.00	-
121001	Growing the Private Sector - General	28,412,245.13	272,090,000.00	272,090,000.00	25,820,638.01	193,139,000.00	193,139,000.00	-

13	Reform of Government and Governance	15,875,494,181.84	39,028,755,000.00	39,112,504,000.00	13,755,165,363.26	53,530,338,000.00	56,663,165,000.00	-
1310	Reform of Government and Governance - General	15,875,494,181.84	39,028,755,000.00	39,112,504,000.00	13,755,165,363.26	53,530,338,000.00	56,663,165,000.00	-
131001	Reform of Government and Governance - General	15,875,494,181.84	39,028,755,000.00	39,112,504,000.00	13,755,165,363.26	53,530,338,000.00	56,663,165,000.00	-
15	Rail	286,138,027.66	941,684,000.00	941,684,000.00	226,511,347.82	2,478,517,100.00	2,478,517,100.00	-
1510	Rail - General	286,138,027.66	941,684,000.00	941,684,000.00	226,511,347.82	2,478,517,100.00	2,478,517,100.00	-
151001	Rail - General	286,138,027.66	941,684,000.00	941,684,000.00	226,511,347.82	2,478,517,100.00	2,478,517,100.00	-
20	CLIMATE CHANGE	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-
2010	CLIMATE CHANGE - General	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-
201001	CLIMATE CHANGE - General	39,200.00	1,000,000.00	1,000,000.00	-	-	-	-

Borno State Government 2024 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Debt Service Expenditure	4,329,024,053.22	5,641,060,000.00	5,641,060,000.00	5,506,629,944.01	18,453,991,000.00	18,453,991,000.00	-
12	Growing the Private Sector	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-
1210	Growing the Private Sector - General	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-
121001	Growing the Private Sector - General	-	4,405,000.00	4,405,000.00	-	6,405,000.00	6,405,000.00	-
13	Reform of Government and Governance	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
1310	Reform of Government and Governance - General	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-
131001	Reform of Government and Governance - General	4,329,024,053.22	5,636,655,000.00	5,636,655,000.00	5,506,629,944.01	18,447,586,000.00	18,447,586,000.00	-

Borno State Government 2024 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Capital Expenditure	48,684,619,749.87	131,086,071,000.00	130,961,322,000.00	38,473,470,108.20	198,293,223,000.00	208,371,260,000.00	2,932,841,000.00
01	Agriculture	1,760,316,060.00	7,521,020,000.00	7,521,020,000.00	132,482,166.18	11,906,628,000.00	11,906,628,000.00	52,500,000.00
0101	Effective governance of the Agriculture Sector	145,661,000.00	1,280,865,000.00	1,280,865,000.00	-	1,437,900,000.00	1,437,900,000.00	-
010101	Legal, policy, regulations and standards, guidelines and protocols	133,509,000.00	1,075,415,000.00	1,075,415,000.00	-	1,070,000,000.00	1,070,000,000.00	-
010102	Agriculture sector coordination mechanisms	12,152,000.00	205,450,000.00	205,450,000.00	-	367,900,000.00	367,900,000.00	-
0102	Development of the livestock value chain	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
010206	Livestock feeds development	-	150,000,000.00	150,000,000.00	-	300,000,000.00	300,000,000.00	-
0103	Enhancement of food production and productivity	1,438,010,060.00	3,348,000,000.00	3,348,000,000.00	20,659,142.18	6,677,500,000.00	6,677,500,000.00	-
010301	Crop value chains and food systems promotion (food and cash)	-	350,000,000.00	350,000,000.00	-	1,016,500,000.00	1,016,500,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification)	-	408,000,000.00	408,000,000.00	20,659,142.18	2,521,000,000.00	2,521,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seed, fertilizer, pesticides)	1,438,010,060.00	2,590,000,000.00	2,590,000,000.00	-	3,140,000,000.00	3,140,000,000.00	-
0104	Reduction of post-harvest losses	148,585,000.00	1,775,000,000.00	1,775,000,000.00	72,878,024.00	1,540,000,000.00	1,540,000,000.00	-
010402	Buffer stocking and commodity warehousing	148,585,000.00	1,775,000,000.00	1,775,000,000.00	72,878,024.00	1,540,000,000.00	1,540,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture)	13,560,000.00	362,585,000.00	362,585,000.00	-	528,278,000.00	528,278,000.00	-
010501	Commercial aquaculture development (fish production, feed processing)	-	152,820,000.00	152,820,000.00	-	209,000,000.00	209,000,000.00	-
010503	Fish processing and post-harvest management	13,560,000.00	209,765,000.00	209,765,000.00	-	319,278,000.00	319,278,000.00	-
0107	Promotion of enabling environment for increased agricultural productivity	14,500,000.00	604,570,000.00	604,570,000.00	38,945,000.00	1,422,950,000.00	1,422,950,000.00	52,500,000.00
010701	Integrated rural development (agricultural land development, extension services)	14,500,000.00	175,000,000.00	175,000,000.00	-	370,000,000.00	370,000,000.00	-
010703	Agricultural data and statistic management and institutionalisation	-	50,570,000.00	50,570,000.00	-	400,000,000.00	400,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services	-	50,000,000.00	50,000,000.00	-	52,500,000.00	52,500,000.00	52,500,000.00
010706	Capacity building for stakeholders and professional human resources	-	329,000,000.00	329,000,000.00	38,945,000.00	600,450,000.00	600,450,000.00	-
02	Societal Re-orientation	1,858,030,154.88	6,402,050,000.00	6,402,050,000.00	606,242,589.01	5,802,112,000.00	6,389,462,000.00	-
0210	Societal Re-orientation - General	1,858,030,154.88	6,402,050,000.00	6,402,050,000.00	606,242,589.01	5,802,112,000.00	6,389,462,000.00	-
021001	Societal Re-orientation - General	1,858,030,154.88	6,402,050,000.00	6,402,050,000.00	606,242,589.01	5,802,112,000.00	6,389,462,000.00	-
03	Poverty Alleviation	4,197,011,856.12	4,446,321,000.00	4,446,321,000.00	2,324,878,900.00	3,426,213,000.00	3,771,213,000.00	-
0310	Poverty Alleviation - General	4,197,011,856.12	4,446,321,000.00	4,446,321,000.00	2,324,878,900.00	3,426,213,000.00	3,771,213,000.00	-
031001	Poverty Alleviation - General	4,197,011,856.12	4,446,321,000.00	4,446,321,000.00	2,324,878,900.00	3,426,213,000.00	3,771,213,000.00	-
04	Health	4,180,658,784.77	11,166,271,000.00	11,166,271,000.00	1,008,965,192.43	36,125,068,000.00	36,357,318,000.00	-
0401	Effective governance of the health system	3,163,250,388.58	866,000,000.00	866,000,000.00	20,000,000.00	2,855,772,000.00	2,855,772,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols	-	-	-	-	92,700,000.00	92,700,000.00	-
040102	Human and institutional capacity performance management	3,163,250,388.58	860,000,000.00	860,000,000.00	20,000,000.00	2,615,000,000.00	2,615,000,000.00	-
040103	Health sector coordination mechanisms	-	2,100,000.00	2,100,000.00	-	146,000,000.00	146,000,000.00	-
040104	Integrated supportive supervision	-	3,900,000.00	3,900,000.00	-	2,072,000.00	2,072,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
040304	Communicable diseases	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
0405	Provision of adequate and modern health infrastructure	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
040501	Functional health facilities	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
0407	Evidence generation and utilisation	40,868,560.00	128,000,000.00	128,000,000.00	-	1,769,000,000.00	1,801,250,000.00	-
040701	Routine information system	-	10,000,000.00	10,000,000.00	-	20,000,000.00	20,000,000.00	-

040702	Surveys and facility assessments	-	5,000,000.00	5,000,000.00	-	1,402,000,000.00	1,402,000,000.00	-
040703	Research and development (Institutional Review Board, Clinic	-	11,000,000.00	11,000,000.00	-	155,000,000.00	155,000,000.00	-
040704	Monitoring and Evaluation (M&E)	40,868,560.00	102,000,000.00	102,000,000.00	-	192,000,000.00	224,250,000.00	-
0408	Institution and maintenance of a responsive public he	-	2,000,000.00	2,000,000.00	-	1,150,000,000.00	1,150,000,000.00	-
040801	Integrated national disease surveillance	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-
040802	Public health laboratories	-	2,000,000.00	2,000,000.00	-	150,000,000.00	150,000,000.00	-
0409	Provision of universal health coverage and financial ri	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-
05	Education	5,120,325,120.07	21,534,666,000.00	21,409,917,000.00	2,954,287,557.28	26,799,935,000.00	27,023,372,000.00	20,000,000.00
0501	Effective governance of the education system	1,839,548,456.32	12,140,881,000.00	12,140,881,000.00	1,416,890,678.09	13,165,424,000.00	13,259,861,000.00	-
050102	Human and institutional capacity performance management	978,843,221.56	2,631,308,000.00	2,631,308,000.00	1,153,292,181.50	5,216,782,000.00	5,264,782,000.00	-
050103	Education sector coordination mechanisms	854,320,234.76	9,477,573,000.00	9,477,573,000.00	255,949,385.34	7,774,676,000.00	7,821,113,000.00	-
050104	Integrated supportive supervision	6,385,000.00	32,000,000.00	32,000,000.00	7,649,111.25	173,966,000.00	173,966,000.00	-
0502	Increase in access, retention, and completion rate at	47,401,580.00	90,500,000.00	90,500,000.00	-	200,500,000.00	200,500,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	-	-	20,000,000.00	20,000,000.00	-
050202	Advocacy and sensitization	-	15,500,000.00	15,500,000.00	-	175,500,000.00	175,500,000.00	-
050203	School feeding	47,401,580.00	75,000,000.00	75,000,000.00	-	5,000,000.00	5,000,000.00	-
0504	Improved quality of teaching and learning outcomes	1,702,096,615.41	1,127,430,000.00	1,127,430,000.00	49,826,400.00	912,472,000.00	1,041,472,000.00	-
050401	All levels of education quality assurance	14,155,900.00	49,500,000.00	49,500,000.00	45,550,000.00	60,000,000.00	189,000,000.00	-
050402	Instructional and learning materials	1,687,940,715.41	1,072,930,000.00	1,072,930,000.00	4,276,400.00	850,472,000.00	850,472,000.00	-
050403	Teaching and non-teaching staff capacity building	-	5,000,000.00	5,000,000.00	-	2,000,000.00	2,000,000.00	-
0505	Adequate infrastructure at all levels	1,481,783,557.34	7,941,715,000.00	7,816,966,000.00	1,459,720,479.19	12,095,259,000.00	12,095,259,000.00	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	427,984,727.38	6,340,965,000.00	6,216,216,000.00	1,411,632,479.19	11,351,254,000.00	11,351,254,000.00	20,000,000.00
050502	Furnishing	388,430,004.71	805,250,000.00	805,250,000.00	48,088,000.00	362,000,000.00	362,000,000.00	-
050503	Libraries and laboratories	665,368,825.25	751,500,000.00	751,500,000.00	-	142,005,000.00	142,005,000.00	-
050504	Water, sanitation and hygiene	-	44,000,000.00	44,000,000.00	-	240,000,000.00	240,000,000.00	-
0506	Improved education information management system	49,494,911.00	234,140,000.00	234,140,000.00	27,850,000.00	426,280,000.00	426,280,000.00	-
050601	ICT equipment, software and expertise	30,139,911.00	44,000,000.00	44,000,000.00	-	235,140,000.00	235,140,000.00	-
050602	Research and development	19,355,000.00	190,140,000.00	190,140,000.00	27,850,000.00	191,140,000.00	191,140,000.00	-
06	Housing and Urban Development	15,396,772,452.04	37,470,911,000.00	37,470,911,000.00	13,223,353,826.13	48,832,785,000.00	48,832,785,000.00	-
0610	Housing and Urban Development - General	15,396,772,452.04	37,470,911,000.00	37,470,911,000.00	13,223,353,826.13	48,832,785,000.00	48,832,785,000.00	-
061001	Housing and Urban Development - General	15,396,772,452.04	37,470,911,000.00	37,470,911,000.00	13,223,353,826.13	48,832,785,000.00	48,832,785,000.00	-
07	Gender	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	-
0710	Gender - General	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	-
071001	Gender - General	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	4,219,267,000.00	-
08	Youth	-	56,200,000.00	56,200,000.00	-	93,865,000.00	93,865,000.00	-
0810	Youth - General	-	56,200,000.00	56,200,000.00	-	93,865,000.00	93,865,000.00	-
081001	Youth - General	-	56,200,000.00	56,200,000.00	-	93,865,000.00	93,865,000.00	-
09	Environmental Improvement	312,470,838.62	3,071,270,000.00	3,071,270,000.00	90,838,900.00	3,938,021,000.00	3,938,021,000.00	2,860,341,000.00
0910	Environmental Improvement - General	312,470,838.62	3,071,270,000.00	3,071,270,000.00	90,838,900.00	3,938,021,000.00	3,938,021,000.00	2,860,341,000.00
091001	Environmental Improvement - General	312,470,838.62	3,071,270,000.00	3,071,270,000.00	90,838,900.00	3,938,021,000.00	3,938,021,000.00	2,860,341,000.00
10	Water Resources and Rural Development	778,904,003.50	6,915,800,000.00	6,915,800,000.00	1,035,456,663.95	7,148,205,000.00	7,148,205,000.00	-
1010	Water Resources and Rural Deve - General	778,904,003.50	6,915,800,000.00	6,915,800,000.00	1,035,456,663.95	7,148,205,000.00	7,148,205,000.00	-
101001	Water Resources and Rural Deve - General	778,904,003.50	6,915,800,000.00	6,915,800,000.00	1,035,456,663.95	7,148,205,000.00	7,148,205,000.00	-
11	Information Communication and Technology	1,111,000.00	310,000,000.00	310,000,000.00	-	200,000,000.00	200,000,000.00	-
1110	Information Communication and Technology - Genera	1,111,000.00	310,000,000.00	310,000,000.00	-	200,000,000.00	200,000,000.00	-
111001	Information Communication and Technology - General	1,111,000.00	310,000,000.00	310,000,000.00	-	200,000,000.00	200,000,000.00	-
12	Growing the Private Sector	1,170,378,963.98	2,956,025,000.00	2,956,025,000.00	4,597,078,265.16	2,852,386,000.00	3,252,386,000.00	-
1210	Growing the Private Sector - General	1,170,378,963.98	2,956,025,000.00	2,956,025,000.00	4,597,078,265.16	2,852,386,000.00	3,252,386,000.00	-
121001	Growing the Private Sector - General	1,170,378,963.98	2,956,025,000.00	2,956,025,000.00	4,597,078,265.16	2,852,386,000.00	3,252,386,000.00	-
13	Reform of Government and Governance	9,761,629,194.19	22,921,894,000.00	22,921,894,000.00	10,258,694,132.06	43,395,383,000.00	51,685,383,000.00	-
1310	Reform of Government and Governance - General	9,761,629,194.19	22,921,894,000.00	22,921,894,000.00	10,258,694,132.06	43,395,383,000.00	51,685,383,000.00	-
131001	Reform of Government and Governance - General	9,761,629,194.19	22,921,894,000.00	22,921,894,000.00	10,258,694,132.06	43,395,383,000.00	51,685,383,000.00	-
15	Rail	3,608,435,042.66	2,519,855,000.00	2,519,855,000.00	14,281,790.00	3,540,355,000.00	3,540,355,000.00	-
1510	Rail - General	3,608,435,042.66	2,519,855,000.00	2,519,855,000.00	14,281,790.00	3,540,355,000.00	3,540,355,000.00	-
151001	Rail - General	3,608,435,042.66	2,519,855,000.00	2,519,855,000.00	14,281,790.00	3,540,355,000.00	3,540,355,000.00	-
16	Water Ways	-	50,000,000.00	50,000,000.00	-	13,000,000.00	13,000,000.00	-
1610	Water Ways - General	-	50,000,000.00	50,000,000.00	-	13,000,000.00	13,000,000.00	-
161001	Water Ways - General	-	50,000,000.00	50,000,000.00	-	13,000,000.00	13,000,000.00	-

Borno State Government 2024 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)

Code	Location	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
	Total Capital Health Sector Expenditure	4,180,658,784.77	11,166,271,000.00	11,166,271,000.00	1,008,965,192.43	36,125,068,000.00	36,357,318,000.00	
04	Health	4,180,658,784.77	11,166,271,000.00	11,166,271,000.00	1,008,965,192.43	36,125,068,000.00	36,357,318,000.00	-
0401	Effective governance of the health system	3,163,250,388.58	866,000,000.00	866,000,000.00	20,000,000.00	2,855,772,000.00	2,855,772,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols	-	-	-	-	92,700,000.00	92,700,000.00	-
04010100000004	Other/Multiple Level of Health Care	-	-	-	-	92,700,000.00	92,700,000.00	-
040102	Human and institutional capacity performance management	3,163,250,388.58	866,000,000.00	866,000,000.00	20,000,000.00	2,615,000,000.00	2,615,000,000.00	-
0401020000000001	Primary Health Care	89,391,000.00	130,000,000.00	130,000,000.00	20,000,000.00	1,050,000,000.00	1,050,000,000.00	-
0401020000000004	Other/Multiple Level of Health Care	3,073,859,388.58	730,000,000.00	730,000,000.00	-	1,565,000,000.00	1,565,000,000.00	-
040103	Health sector coordination mechanisms	-	2,100,000.00	2,100,000.00	-	146,000,000.00	146,000,000.00	-
0401030000000004	Other/Multiple Level of Health Care	-	2,100,000.00	2,100,000.00	-	146,000,000.00	146,000,000.00	-
040104	Integrated supportive supervision	-	3,900,000.00	3,900,000.00	-	2,072,000.00	2,072,000.00	-
0401040000000001	Primary Health Care	-	3,900,000.00	3,900,000.00	-	2,072,000.00	2,072,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
040304	Communicable diseases	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
0403040000000001	Primary Health Care	899,267,910.94	1,000,000,000.00	1,000,000,000.00	-	1,122,977,000.00	1,122,977,000.00	-
0405	Provision of adequate and modern health infrastructure	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
040501	Functional health facilities	77,271,925.25	9,070,371,000.00	9,070,371,000.00	988,965,192.43	29,027,319,000.00	29,227,319,000.00	-
0405010000000001	Primary Health Care	-	3,190,000,000.00	3,190,000,000.00	980,212,969.30	2,740,000,000.00	2,740,000,000.00	-
0405010000000002	Secondary Health Care	76,621,925.25	5,663,871,000.00	5,663,871,000.00	8,752,223.13	26,032,644,000.00	26,232,644,000.00	-
0405010000000004	Other/Multiple Level of Health Care	650,000.00	216,500,000.00	216,500,000.00	-	254,675,000.00	254,675,000.00	-
0407	Evidence generation and utilisation	40,868,560.00	128,000,000.00	128,000,000.00	-	1,769,000,000.00	1,801,250,000.00	-
040701	Routine information system	-	10,000,000.00	10,000,000.00	-	20,000,000.00	20,000,000.00	-
0407010000000001	Primary Health Care	-	10,000,000.00	10,000,000.00	-	20,000,000.00	20,000,000.00	-
040702	Surveys and facility assessments	-	5,000,000.00	5,000,000.00	-	1,402,000,000.00	1,402,000,000.00	-
0407020000000004	Other/Multiple Level of Health Care	-	5,000,000.00	5,000,000.00	-	1,402,000,000.00	1,402,000,000.00	-
040703	Research and development (Institutional Review Board, Clinical Trials, etc.)	-	11,000,000.00	11,000,000.00	-	155,000,000.00	155,000,000.00	-
0407030000000001	Primary Health Care	-	10,000,000.00	10,000,000.00	-	5,000,000.00	5,000,000.00	-
0407030000000004	Other/Multiple Level of Health Care	-	1,000,000.00	1,000,000.00	-	150,000,000.00	150,000,000.00	-
040704	Monitoring and Evaluation (M&E)	40,868,560.00	102,000,000.00	102,000,000.00	-	192,000,000.00	224,250,000.00	-
0407040000000001	Primary Health Care	-	50,000,000.00	50,000,000.00	-	50,000,000.00	50,000,000.00	-
0407040000000002	Secondary Health Care	40,868,560.00	40,000,000.00	40,000,000.00	-	42,000,000.00	42,000,000.00	-
0407040000000004	Other/Multiple Level of Health Care	-	12,000,000.00	12,000,000.00	-	100,000,000.00	132,250,000.00	-
0408	Institution and maintenance of a responsive public health system	-	2,000,000.00	2,000,000.00	-	1,150,000,000.00	1,150,000,000.00	-
040801	Integrated national disease surveillance	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-
0408010000000002	Secondary Health Care	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-
040802	Public health laboratories	-	2,000,000.00	2,000,000.00	-	150,000,000.00	150,000,000.00	-
0408020000000001	Primary Health Care	-	2,000,000.00	2,000,000.00	-	150,000,000.00	150,000,000.00	-
0409	Provision of universal health coverage and financial risk protection	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-
0409010000000002	Secondary Health Care	-	99,900,000.00	99,900,000.00	-	200,000,000.00	200,000,000.00	-

Procurement Of 10Nos. Executive Tables And Executive Chairs To The Ministry of Religious Affairs.	02100124000100 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS		50,000,000.00	50,000,000.00	-	50,000,000.00	50,000,000.00	-
Procurement Of 5 Nos. Of HP Laptops And 5 Nos. Of HP Desktop To The Ministry of Religious Affairs	02100124000200 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS		40,000,000.00	40,000,000.00	-	20,000,000.00	20,000,000.00	-
Procurement Of 2 Nos. Of Hp 477 Colourlaser Jet To The Ministry of Religious Affairs maiduguri.	02100124000300 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS		5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00	-
Procurement Of 2Nos. Of Sharp Photocopying Mashines To The Ministry of Religious Affairs maiduguri	02100124000400 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS		5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00	-
Power Generating set ,1 unit of Mikano 50 KVA Generator for ministry of Religious Affairs maiduguri	02100124000500 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS		20,000,000.00	20,000,000.00	-	20,000,000.00	20,000,000.00	-
Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In Gwoza, Hawul	02100121000100 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS	742,495,340.38	1,200,000,000.00	1,200,000,000.00	348,627,589.01	1,200,000,000.00	1,200,000,000.00	-
Construction Of Cemeteries across The State.	02100122000100 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS	100,000,000.00	50,000,000.00	50,000,000.00	-	100,877,000.00	100,877,000.00	-
Celebrations Of Maulud, Celebration Of Easter and Christmas, Eid-El-Fitr,Eid-El-Kabir, Ramadan Act	02100121000200 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS	980,044,814.50	1,050,000,000.00	1,050,000,000.00	257,615,000.00	1,555,000,000.00	1,555,000,000.00	-
Public Awareness/Religious Awareness (Preaching/Da'awah) across The State	02100121000300 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS	35,490,000.00	20,000,000.00	20,000,000.00	-	225,000,000.00	225,000,000.00	-
provision of Human Health support and nutrition program across the state.	02100122000200 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS				-	10,000,000.00	10,000,000.00	-
Procurement Of 1 Toyota Hilux, 1 Toyota Bus and 1Gulf wagon To The Ministry of Religious Affairs.	02100124000700 - Societal Re-orientat	056400100100 - MINISTRY OF RELIGIOUS				-	20,000,000.00	20,000,000.00	-
Construction Of Office At Pilgrims Welfare Board Premises for Islamic Preaching Board in Maiduguri.	02100124001200 - Societal Re-orientat	056400200100 - BORNO STATE ISLAMIC P		10,000,000.00	10,000,000.00	-	50,000,000.00	50,000,000.00	-
Creating Awareness Of Islamic Activities In 8-Emirate Council & Adequate Peaceful Prayers across T	02100124001300 - Societal Re-orientat	056400200100 - BORNO STATE ISLAMIC P		90,000,000.00	90,000,000.00	-	34,000,000.00	34,000,000.00	-
Construction Of Office At Pilgrims Welfare Board Premises for Council of Ulamas.	02100124001400 - Societal Re-orientat	056400300100 - BORNO STATE COUNCIL C		18,000,000.00	18,000,000.00	-	5,000,000.00	5,000,000.00	-
Purchase Of 5Nos. Of Executive Tables And 5Nos. Of Executive Chairs For Admin Block At Islamic R	02100124001500 - Societal Re-orientat	056400400100 - BORNO STATE ISLAMIC R		1,300,000.00	1,300,000.00	-	2,000,000.00	2,000,000.00	-
Purchase Of 5Nos. Of Desktop Computers For 5-Units In The Islamic Research Center.		056400400100 - BORNO STATE ISLAMIC R		1,250,000.00	1,250,000.00	-	1,400,000.00	1,400,000.00	-

22020801	MOTOR VEHICLE FUEL COST	0.00	110,000.00	110,000.00	0.00	105,000.00	0.00	105,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	110,000.00	110,000.00	1,195.50	200,000.00	0.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	110,000.00	110,000.00	1,195.50	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	174,581,433.57	801,654,000.00	801,654,000.00	97,541,000.00	1,101,875,000.00	0.00	1,101,875,000.00	0.00
22021001	REFRESHMENT & MEALS	207.00	1,654,000.00	1,654,000.00	0.00	1,875,000.00	0.00	1,875,000.00	0.00
22021007	WELFARE PACKAGES	174,581,226.57	800,000,000.00	800,000,000.00	97,541,000.00	1,100,000,000.00	0.00	1,100,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	3,389,000.00	3,389,000.00	0.00	1,601,789,000.00	0.00	1,601,789,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	3,389,000.00	3,389,000.00	0.00	1,789,000.00	0.00	1,789,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,389,000.00	3,389,000.00	0.00	1,789,000.00	0.00	1,789,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	389,000.00	0.00	389,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	389,000.00	389,000.00	0.00	400,000.00	0.00	400,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	1,600,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	1,600,000,000.00	0.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	1,600,000,000.00	0.00

011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	66,060,828.22	160,215,000.00	160,215,000.00	13,077,708.11	201,759,000.00	0.00	201,759,000.00	0.00
21	PERSONNEL COST	35,535,000.00	34,235,000.00	34,235,000.00	9,140,000.00	53,759,000.00	0.00	53,759,000.00	0.00
2101	SALARY	10,685,000.00	6,000,000.00	6,000,000.00	3,080,000.00	11,740,000.00	0.00	11,740,000.00	0.00
210101	SALARIES AND WAGES	10,685,000.00	6,000,000.00	6,000,000.00	3,080,000.00	11,740,000.00	0.00	11,740,000.00	0.00
21010101	SALARY	10,685,000.00	6,000,000.00	6,000,000.00	3,080,000.00	11,740,000.00	0.00	11,740,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,850,000.00	28,235,000.00	28,235,000.00	6,060,000.00	42,019,000.00	0.00	42,019,000.00	0.00
210201	ALLOWANCES	24,850,000.00	28,235,000.00	28,235,000.00	6,060,000.00	42,019,000.00	0.00	42,019,000.00	0.00
21020101	NON REGULAR ALLOWANCES	24,850,000.00	28,235,000.00	28,235,000.00	6,060,000.00	42,019,000.00	0.00	42,019,000.00	0.00
22	OTHER RECURRENT COSTS	30,525,828.22	73,980,000.00	73,980,000.00	3,937,708.11	90,000,000.00	0.00	90,000,000.00	0.00
2202	OVERHEAD COST	30,525,828.22	73,980,000.00	73,980,000.00	3,937,708.11	90,000,000.00	0.00	90,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000.00	6,000,000.00	6,000,000.00	0.00	14,350,000.00	0.00	14,350,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000.00	3,000,000.00	3,000,000.00	0.00	3,900,000.00	0.00	3,900,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000.00	3,000,000.00	3,000,000.00	0.00	2,450,000.00	0.00	2,450,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	126,500.00	880,000.00	880,000.00	0.00	2,350,000.00	0.00	2,350,000.00	0.00
22020201	ELECTRICITY CHARGES	9,500.00	200,000.00	200,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020203	INTERNET ACCESS CHARGES	41,400.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	69,600.00	80,000.00	80,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6,000.00	100,000.00	100,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,749,300.00	1,700,000.00	1,700,000.00	25,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	456,300.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020302	BOOKS	61,000.00	200,000.00	200,000.00	25,000.00	100,000.00	0.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,000,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,232,000.00	300,000.00	300,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,461,028.22	3,200,000.00	3,200,000.00	45,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	74,200.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	550,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	329,000.00	200,000.00	200,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	471,000.00	250,000.00	250,000.00	45,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	36,828.22	250,000.00	250,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	4,739,000.00	15,000,000.00	15,000,000.00	2,490,000.00	31,000,000.00	0.00	31,000,000.00	0.00
22020501	LOCAL TRAINING	2,410,000.00	10,000,000.00	10,000,000.00	1,050,000.00	22,000,000.00	0.00	22,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	2,329,000.00	5,000,000.00	5,000,000.00	1,440,000.00	9,000,000.00	0.00	9,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	400,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	31,700,000.00	31,700,000.00	527,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	30,100,000.00	30,100,000.00	340,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	37,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	600,000.00	600,000.00	150,000.00	500,000.00	0.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,500,000.00	2,500,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	300,000.00	300,000.00	7,708.11	200,000.00	0.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	300,000.00	7,708.11	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	12,500,000.00	12,500,000.00	843,000.00	20,500,000.00	0.00	20,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,500,000.00	2,500,000.00	480,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	5,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	363,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	52,000,000.00	52,000,000.00	0.00	58,000,000.00	0.00	58,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	37,000,000.00	37,000,000.00	0.00	43,000,000.00	0.00	43,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	37,000,000.00	37,000,000.00	0.00	43,000,000.00	0.00	43,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00

21020101	NON REGULAR ALLOWANCES	0.00	26,277,000.00	26,277,000.00	0.00	26,500,000.00	0.00	26,500,000.00	0.00
22	OTHER RECURRENT COSTS	3,000,153.75	14,130,000.00	14,130,000.00	0.00	65,700,000.00	0.00	65,700,000.00	0.00
2202	OVERHEAD COST	3,000,153.75	14,130,000.00	14,130,000.00	0.00	65,700,000.00	0.00	65,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	255,000.00	1,500,000.00	1,500,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	255,000.00	1,500,000.00	1,500,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	500,000.00	500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	344,500.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	344,500.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	811,430.00	3,000,000.00	3,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	811,430.00	3,000,000.00	3,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	669,200.00	2,500,000.00	2,500,000.00	0.00	6,600,000.00	0.00	6,600,000.00	0.00
22020601	SECURITY SERVICES	669,200.00	2,500,000.00	2,500,000.00	0.00	6,600,000.00	0.00	6,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	160,000.00	1,000,000.00	1,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
22020701	FINANCIAL CONSULTING	160,000.00	1,000,000.00	1,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	519,870.00	2,000,000.00	2,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	519,870.00	2,000,000.00	2,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	153.75	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	153.75	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	240,000.00	1,430,000.00	1,430,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
22021001	REFRESHMENT & MEALS	240,000.00	1,430,000.00	1,430,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	136,687,247.75	1,046,500,000.00	1,046,500,000.00	0.00	2,170,500,000.00	0.00	2,170,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	78,954,699.19	541,500,000.00	541,500,000.00	0.00	1,240,500,000.00	0.00	1,240,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	78,954,699.19	541,500,000.00	541,500,000.00	0.00	1,240,500,000.00	0.00	1,240,500,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	76,313,499.19	500,000,000.00	500,000,000.00	0.00	1,200,000,000.00	0.00	1,200,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	1,776,200.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	865,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	38,568,521.31	485,000,000.00	485,000,000.00	0.00	900,000,000.00	0.00	900,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	38,568,521.31	485,000,000.00	485,000,000.00	0.00	900,000,000.00	0.00	900,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	22,876,821.31	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	7,863,600.00	35,000,000.00	35,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	7,828,100.00	400,000,000.00	400,000,000.00	0.00	800,000,000.00	0.00	800,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	19,164,027.25	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,164,027.25	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	19,164,027.25	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00

016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABL								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	86,991,958.58	359,610,000.00	359,610,000.00	0.00	324,500,000.00	0.00	324,500,000.00	0.00
21	PERSONNEL COST	7,896,992.80	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,896,992.80	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
210201	ALLOWANCES	7,896,992.80	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	7,896,992.80	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
22	OTHER RECURRENT COSTS	48,784,856.25	258,610,000.00	258,610,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2202	OVERHEAD COST	48,784,856.25	258,610,000.00	258,610,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,551,074.00	35,000,000.00	35,000,000.00	0.00	46,000,000.00	0.00	46,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,995,074.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,556,000.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	620,000.00	18,000,000.00	18,000,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	15,000,000.00	15,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	620,000.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,083,100.00	16,000,000.00	16,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,083,100.00	16,000,000.00	16,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,696,800.00	38,000,000.00	38,000,000.00	0.00	32,850,000.00	0.00	32,850,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	76,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,696,400.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,489,400.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,179,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	46,000.00	8,000,000.00	8,000,000.00	0.00	4,850,000.00	0.00	4,850,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	22,000,000.00	22,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,552,300.00	18,000,000.00	18,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020601	SECURITY SERVICES	213,500.00	15,000,000.00	15,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,338,800.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,991,582.25	3,500,000.00	3,500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020701	FINANCIAL CONSULTING	49,582.25	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	4,942,000.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	12,940,000.00	8,000,000.00	8,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00

016101100100	LAGOS LIAISON OFFICE								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	1,098,000.00	1,098,000.00	0.00	1,175,000.00	0.00	1,175,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	1,098,000.00	1,098,000.00	0.00	1,175,000.00	0.00	1,175,000.00	0.00
2202	OVERHEAD COST	0.00	1,098,000.00	1,098,000.00	0.00	1,175,000.00	0.00	1,175,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	287,000.00	287,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	287,000.00	287,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220202	UTILITIES - GENERAL	0.00	125,000.00	125,000.00	0.00	130,000.00	0.00	130,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	125,000.00	125,000.00	0.00	130,000.00	0.00	130,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	175,000.00	175,000.00	0.00	184,000.00	0.00	184,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	175,000.00	175,000.00	0.00	184,000.00	0.00	184,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	245,000.00	245,000.00	0.00	256,000.00	0.00	256,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	245,000.00	245,000.00	0.00	256,000.00	0.00	256,000.00	0.00
220205	TRAINING - GENERAL	0.00	3,000.00	3,000.00	0.00	30,000.00	0.00	30,000.00	0.00
22020501	LOCAL TRAINING	0.00	3,000.00	3,000.00	0.00	30,000.00	0.00	30,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	262,000.00	262,000.00	0.00	274,000.00	0.00	274,000.00	0.00
22021007	WELFARE PACKAGES	0.00	262,000.00	262,000.00	0.00	274,000.00	0.00	274,000.00	0.00

016102100200	ABUJA LIAISON OFFICE								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	218,349,396.76	332,388,000.00	332,388,000.00	23,135,644.42	357,331,000.00	0.00	357,331,000.00	0.00
21	PERSONNEL COST	0.00	34,525,000.00	34,525,000.00	6,100,000.00	36,290,000.00	0.00	36,290,000.00	0.00
2101	SALARY	0.00	27,000,000.00	27,000,000.00	5,555,000.00	28,390,000.00	0.00	28,390,000.00	0.00
210101	SALARIES AND WAGES	0.00	27,000,000.00	27,000,000.00	5,555,000.00	28,390,000.00	0.00	28,390,000.00	0.00
21010101	SALARY	0.00	27,000,000.00	27,000,000.00	5,555,000.00	28,390,000.00	0.00	28,390,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	7,525,000.00	7,525,000.00	545,000.00	7,900,000.00	0.00	7,900,000.00	0.00
210201	ALLOWANCES	0.00	7,525,000.00	7,525,000.00	545,000.00	7,900,000.00	0.00	7,900,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	7,525,000.00	7,525,000.00	545,000.00	7,900,000.00	0.00	7,900,000.00	0.00
22	OTHER RECURRENT COSTS	218,349,396.76	297,863,000.00	297,863,000.00	17,035,644.42	321,041,000.00	0.00	321,041,000.00	0.00
2202	OVERHEAD COST	218,349,396.76	297,863,000.00	297,863,000.00	17,035,644.42	321,041,000.00	0.00	321,041,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,969,800.00	12,800,000.00	12,800,000.00	690,500.00	13,440,000.00	0.00	13,440,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,969,800.00	12,800,000.00	12,800,000.00	690,500.00	13,440,000.00	0.00	13,440,000.00	0.00
220202	UTILITIES - GENERAL	22,405,438.88	23,704,000.00	23,704,000.00	1,235,300.00	24,888,000.00	0.00	24,888,000.00	0.00
22020201	ELECTRICITY CHARGES	22,405,438.88	23,704,000.00	23,704,000.00	1,235,300.00	24,888,000.00	0.00	24,888,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	110,288,520.00	66,758,000.00	66,758,000.00	5,643,530.00	70,095,000.00	0.00	70,095,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,779,880.00	16,758,000.00	16,758,000.00	638,900.00	17,595,000.00	0.00	17,595,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	101,508,640.00	50,000,000.00	50,000,000.00	5,004,630.00	52,500,000.00	0.00	52,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	26,584,577.88	90,000,000.00	90,000,000.00	8,042,300.00	102,500,000.00	0.00	102,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	125,000.00	40,000,000.00	40,000,000.00	93,200.00	42,000,000.00	0.00	42,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	314,727.88	10,000,000.00	10,000,000.00	285,000.00	10,500,000.00	0.00	10,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	26,144,850.00	40,000,000.00	40,000,000.00	7,664,100.00	50,000,000.00	0.00	50,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	5,513,000.00	5,513,000.00	0.00	6,077,000.00	0.00	6,077,000.00	0.00
22020501	LOCAL TRAINING	0.00	5,513,000.00	5,513,000.00	0.00	6,077,000.00	0.00	6,077,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	46,101,060.00	20,000,000.00	20,000,000.00	1,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	46,101,060.00	20,000,000.00	20,000,000.00	1,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	500,000.00	500,000.00	25,744.42	525,000.00	0.00	525,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	500,000.00	500,000.00	25,744.42	525,000.00	0.00	525,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	78,588,000.00	78,588,000.00	398,270.00	82,516,000.00	0.00	82,516,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	20,000,000.00	378,270.00	21,000,000.00	0.00	21,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	38,588,000.00	38,588,000.00	20,000.00	40,516,000.00	0.00	40,516,000.00	0.00

016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	8,814,000.00	8,814,000.00	0.00	5,555,000.00	0.00	5,555,000.00	0.00
21	PERSONNEL COST	0.00	904,000.00	904,000.00	0.00	960,000.00	0.00	960,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	904,000.00	904,000.00	0.00	960,000.00	0.00	960,000.00	0.00
210201	ALLOWANCES	0.00	904,000.00	904,000.00	0.00	960,000.00	0.00	960,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	904,000.00	904,000.00	0.00	960,000.00	0.00	960,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,010,000.00	4,010,000.00	0.00	2,523,000.00	0.00	2,523,000.00	0.00
2202	OVERHEAD COST	0.00	4,010,000.00	4,010,000.00	0.00	2,523,000.00	0.00	2,523,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,100,000.00	2,100,000.00	0.00	900,000.00	0.00	900,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,050,000.00	1,050,000.00	0.00	450,000.00	0.00	450,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,050,000.00	1,050,000.00	0.00	450,000.00	0.00	450,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	500,000.00	0.00	600,000.00	0.00	600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	250,000.00	250,000.00	0.00	350,000.00	0.00	350,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	10,000.00	10,000.00	0.00	3,000.00	0.00	3,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	10,000.00	10,000.00	0.00	3,000.00	0.00	3,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	620,000.00	0.00	620,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	1,000,000.00	0.00	620,000.00	0.00	620,000.00	0.00

22020203	INTERNET ACCESS CHARGES	2,223,500.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	5,512,000.00	5,512,000.00	1,570,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	5,512,000.00	5,512,000.00	1,570,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	320,000.00	12,000,000.00	12,000,000.00	1,355,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,000.00	12,000,000.00	12,000,000.00	1,355,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	19,356.75	7,102,000.00	7,102,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	19,356.75	7,102,000.00	7,102,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	310,000.00	1,122,000.00	1,122,000.00	300,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	310,000.00	1,102,000.00	1,102,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	20,000.00	20,000.00	300,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	19,792.50	25,000.00	0.00	25,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	19,792.50	25,000.00	0.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,226,673,669.51	2,337,536,000.00	2,337,536,000.00	1,215,997,905.42	247,150,000.00	0.00	247,150,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,202,581,419.51	137,550,000.00	137,550,000.00	99,896,299.20	124,150,000.00	0.00	124,150,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,202,581,419.51	137,550,000.00	137,550,000.00	99,896,299.20	124,150,000.00	0.00	124,150,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	761,006,876.13	131,250,000.00	131,250,000.00	99,896,299.20	120,000,000.00	0.00	120,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	92,853,128.95	5,250,000.00	5,250,000.00	0.00	3,125,000.00	0.00	3,125,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	348,721,414.43	1,050,000.00	1,050,000.00	0.00	1,025,000.00	0.00	1,025,000.00	0.00
2302	CONSTRUCTION / PROVISION	24,092,250.00	2,196,986,000.00	2,196,986,000.00	1,054,091,066.22	20,000,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	24,092,250.00	2,196,986,000.00	2,196,986,000.00	1,054,091,066.22	20,000,000.00	0.00	20,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,031,450.00	881,986,000.00	881,986,000.00	868,073,359.43	0.00	0.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,060,800.00	300,000,000.00	300,000,000.00	42,708,206.79	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	500,000,000.00	500,000,000.00	143,309,500.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	505,000,000.00	505,000,000.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	3,000,000.00	3,000,000.00	62,010,540.00	103,000,000.00	0.00	103,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	3,000,000.00	3,000,000.00	62,010,540.00	103,000,000.00	0.00	103,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,000,000.00	3,000,000.00	62,010,540.00	103,000,000.00	0.00	103,000,000.00	0.00

016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS										
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging	
2	EXPENDITURES	0.00	5,000,000.00	5,000,000.00	0.00	1,728,925,000.00	0.00	1,728,925,000.00	0.00	
21	PERSONNEL COST	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
210201	ALLOWANCES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
21020101	NON REGULAR ALLOWANCES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	37,775,000.00	0.00	37,775,000.00	0.00	
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	37,775,000.00	0.00	37,775,000.00	0.00	
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	2,750,000.00	0.00	2,750,000.00	0.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	1,750,000.00	0.00	1,750,000.00	0.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
22020705	ARCHITECTURAL SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00	
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	1,686,150,000.00	0.00	1,686,150,000.00	0.00	
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	124,150,000.00	0.00	124,150,000.00	0.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	124,150,000.00	0.00	124,150,000.00	0.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00	
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	3,125,000.00	0.00	3,125,000.00	0.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	1,025,000.00	0.00	1,025,000.00	0.00	
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	1,320,000,000.00	0.00	1,320,000,000.00	0.00	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	1,320,000,000.00	0.00	1,320,000,000.00	0.00	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00	
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00	
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	220,000,000.00	0.00	220,000,000.00	0.00	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	220,000,000.00	0.00	220,000,000.00	0.00	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	475,000.00	1,000,000.00	1,000,000.00	700,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	1,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,000,000.00	1,000,000.00	580,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,000,000.00	1,000,000.00	580,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	20,000.00	20,000.00	2,746.66	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	20,000.00	20,000.00	2,746.66	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,300,000.00	1,300,000.00	630,000.00	1,300,000.00	0.00	1,300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,300,000.00	1,300,000.00	630,000.00	1,300,000.00	0.00	1,300,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	46,500,000.00	46,500,000.00	0.00	51,500,000.00	0.00	51,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	26,500,000.00	26,500,000.00	0.00	31,500,000.00	0.00	31,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	26,500,000.00	26,500,000.00	0.00	31,500,000.00	0.00	31,500,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY									
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Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	276,918,174.28	842,700,000.00	842,700,000.00	244,840,051.56	9,014,880,000.00	0.00	9,014,880,000.00	0.00
21	PERSONNEL COST	227,503,260.92	235,000,000.00	235,000,000.00	184,853,463.64	409,090,000.00	0.00	409,090,000.00	0.00
2101	SALARY	224,503,260.92	230,000,000.00	230,000,000.00	183,149,463.64	404,090,000.00	0.00	404,090,000.00	0.00
210101	SALARIES AND WAGES	224,503,260.92	230,000,000.00	230,000,000.00	183,149,463.64	404,090,000.00	0.00	404,090,000.00	0.00
21010101	SALARY	224,503,260.92	230,000,000.00	230,000,000.00	183,149,463.64	404,090,000.00	0.00	404,090,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,000,000.00	5,000,000.00	5,000,000.00	1,704,000.00	5,000,000.00	0.00	5,000,000.00	0.00
210201	ALLOWANCES	3,000,000.00	5,000,000.00	5,000,000.00	1,704,000.00	5,000,000.00	0.00	5,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	3,000,000.00	5,000,000.00	5,000,000.00	1,704,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	14,381,913.36	126,700,000.00	126,700,000.00	26,775,337.92	5,358,790,000.00	0.00	5,358,790,000.00	0.00
2202	OVERHEAD COST	14,381,913.36	126,700,000.00	126,700,000.00	26,775,337.92	5,358,790,000.00	0.00	5,358,790,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	120,000.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	120,000.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	44,000.00	8,200,000.00	8,200,000.00	17,500.00	301,100,000.00	0.00	301,100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,200,000.00	1,200,000.00	17,500.00	1,100,000.00	0.00	1,100,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	44,000.00	7,000,000.00	7,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,418,200.00	2,500,000.00	2,500,000.00	1,698,600.00	4,300,000.00	0.00	4,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,942,200.00	2,000,000.00	2,000,000.00	1,698,600.00	4,000,000.00	0.00	4,000,000.00	0.00
22020303	NEWSPAPERS	1,476,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,980,000.00	2,050,000.00	2,050,000.00	1,413,500.00	13,000,000.00	0.00	13,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	480,000.00	2,000,000.00	2,000,000.00	1,413,500.00	3,000,000.00	0.00	3,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,500,000.00	50,000.00	50,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,052,913.36	4,750,000.00	4,750,000.00	4,586,000.00	5,200,000.00	0.00	5,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	2,000,000.00	2,000,000.00	1,836,000.00	2,200,000.00	0.00	2,200,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	52,913.36	2,750,000.00	2,750,000.00	2,750,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,879,800.00	100,000.00	100,000.00	43,237.92	190,000.00	0.00	190,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,879,800.00	100,000.00	100,000.00	43,237.92	190,000.00	0.00	190,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,887,000.00	101,100,000.00	101,100,000.00	19,016,500.00	28,000,000.00	0.00	28,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,887,000.00	1,000,000.00	1,000,000.00	485,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	25,000,000.00	25,000,000.00	733,500.00	11,000,000.00	0.00	11,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	100,000.00	100,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	75,000,000.00	75,000,000.00	17,798,000.00	14,000,000.00	0.00	14,000,000.00	0.00
23	CAPITAL EXPENDITURE	35,033,000.00	481,000,000.00	481,000,000.00	33,211,250.00	3,247,000,000.00	0.00	3,247,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	28,055,000.00	300,000,000.00	300,000,000.00	17,690,000.00	776,750,000.00	0.00	776,750,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	28,055,000.00	300,000,000.00	300,000,000.00	17,690,000.00	776,750,000.00	0.00	776,750,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010106	PURCHASE OF VANS	7,175,000.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	47,000,000.00	0.00	47,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	86,000,000.00	0.00	86,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	1,600,000.00	0.00	1,600,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	450,000.00	0.00	450,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	205,300,000.00	0.00	205,300,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,880,000.00	200,000,000.00	200,000,000.00	17,690,000.00	134,000,000.00	0.00	134,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	1,570,000,000.00	0.00	1,570,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	1,570,000,000.00	0.00	1,570,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	1,400,000,000.00	0.00	1,400,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	6,978,000.00	50,000,000.00	50,000,000.00	0.00	374,250,000.00	0.00	374,250,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,978,000.00	50,000,000.00	50,000,000.00	0.00	374,250,000.00	0.00	374,250,000.00	0.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	0.00	0.00	0.00	0.00	299,250,000.00	0.00	299,250,000.00	0.00

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,978,000.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	81,000,000.00	81,000,000.00	15,521,250.00	526,000,000.00	0.00	526,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	81,000,000.00	81,000,000.00	15,521,250.00	526,000,000.00	0.00	526,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	33,000,000.00	33,000,000.00	8,086,250.00	50,000,000.00	0.00	50,000,000.00	0.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	0.00	0.00	0.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	0.00	48,000,000.00	48,000,000.00	7,435,000.00	231,000,000.00	0.00	231,000,000.00	0.00

012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging

2	EXPENDITURES	269,660,223.59	561,190,000.00	561,190,000.00	219,754,592.79	523,205,000.00	0.00	523,205,000.00	0.00
21	PERSONNEL COST	246,852,359.69	308,190,000.00	308,190,000.00	218,143,168.04	330,205,000.00	0.00	330,205,000.00	0.00
2101	SALARY	244,742,359.69	300,000,000.00	300,000,000.00	218,143,168.04	321,605,000.00	0.00	321,605,000.00	0.00
210101	SALARIES AND WAGES	244,742,359.69	300,000,000.00	300,000,000.00	218,143,168.04	321,605,000.00	0.00	321,605,000.00	0.00
21010101	SALARY	244,742,359.69	300,000,000.00	300,000,000.00	218,143,168.04	321,605,000.00	0.00	321,605,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,110,000.00	8,190,000.00	8,190,000.00	0.00	8,600,000.00	0.00	8,600,000.00	0.00
210201	ALLOWANCES	2,110,000.00	8,190,000.00	8,190,000.00	0.00	8,600,000.00	0.00	8,600,000.00	0.00
21020101	NON REGULAR ALLOWANCES	2,110,000.00	8,190,000.00	8,190,000.00	0.00	8,600,000.00	0.00	8,600,000.00	0.00
22	OTHER RECURRENT COSTS	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	0.00	93,000,000.00	0.00
2202	OVERHEAD COST	21,696,863.90	93,000,000.00	93,000,000.00	1,611,424.75	93,000,000.00	0.00	93,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	960,000.00	12,000,000.00	12,000,000.00	0.00	12,600,000.00	0.00	12,600,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	960,000.00	12,000,000.00	12,000,000.00	0.00	12,600,000.00	0.00	12,600,000.00	0.00
220202	UTILITIES - GENERAL	3,170,900.00	8,000,000.00	8,000,000.00	362,500.00	8,400,000.00	0.00	8,400,000.00	0.00
22020201	ELECTRICITY CHARGES	3,170,900.00	8,000,000.00	8,000,000.00	362,500.00	8,400,000.00	0.00	8,400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,933,300.00	19,119,000.00	19,119,000.00	80,000.00	16,481,000.00	0.00	16,481,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,933,300.00	8,800,000.00	8,800,000.00	80,000.00	9,240,000.00	0.00	9,240,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	10,319,000.00	10,319,000.00	0.00	7,241,000.00	0.00	7,241,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,652,650.00	10,200,000.00	10,200,000.00	268,500.00	10,727,000.00	0.00	10,727,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,652,650.00	10,200,000.00	10,200,000.00	268,500.00	10,727,000.00	0.00	10,727,000.00	0.00
220205	TRAINING - GENERAL	1,163,650.00	12,607,000.00	12,607,000.00	0.00	12,293,000.00	0.00	12,293,000.00	0.00
22020501	LOCAL TRAINING	1,163,650.00	12,607,000.00	12,607,000.00	0.00	12,293,000.00	0.00	12,293,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,714,200.00	14,417,000.00	14,417,000.00	900,000.00	15,137,000.00	0.00	15,137,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	9,714,200.00	14,417,000.00	14,417,000.00	900,000.00	15,137,000.00	0.00	15,137,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	8,163.90	157,000.00	157,000.00	424.75	20,000.00	0.00	20,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,163.90	157,000.00	157,000.00	424.75	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,094,000.00	16,500,000.00	16,500,000.00	0.00	17,342,000.00	0.00	17,342,000.00	0.00
22021001	REFRESHMENT & MEALS	1,094,000.00	16,500,000.00	16,500,000.00	0.00	17,342,000.00	0.00	17,342,000.00	0.00
23	CAPITAL EXPENDITURE	1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

012305700100 BORNO STATE COUNCIL FOR ARTS AND CULTURE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging

2	EXPENDITURES	654,480.18	24,600,000.00	24,600,000.00	399,711.24	135,630,000.00	0.00	135,630,000.00	0.00
22	OTHER RECURRENT COSTS	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	654,480.18	600,000.00	600,000.00	399,711.24	600,000.00	0.00	600,000.00	0.00
220202	UTILITIES - GENERAL	50,000.00	50,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	50,000.00	50,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	210,200.00	355,000.00	355,000.00	269,000.00	300,000.00	0.00	300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	125,200.00	120,000.00	120,000.00	98,500.00	150,000.00	0.00	150,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,000.00	80,000.00	80,000.00	57,000.00	50,000.00	0.00	50,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	81,000.00	155,000.00	155,000.00	113,500.00	100,000.00	0.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	272,300.00	50,000.00	50,000.00	41,000.00	80,000.00	0.00	80,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	272,300.00	50,000.00	50,000.00	41,000.00	80,000.00	0.00	80,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	119,500.00	140,000.00	140,000.00	88,000.00	115,000.00	0.00	115,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	119,500.00	140,000.00	140,000.00	88,000.00	115,000.00	0.00	115,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,480.18	5,000.00	5,000.00	1,711.24	5,000.00	0.00	5,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,480.18	5,000.00	5,000.00	1,711.24	5,000.00	0.00	5,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	24,000,000.00	24,000,000.00	0.00	135,030,000.00	0.00	135,030,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	62,030,000.00	0.00	62,030,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	62,030,000.00	0.00	62,030,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	400,000.00	0.00	400,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	330,000.00	0.00	330,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	24,000,000.00	24,000,000.00	0.00	33,000,000.00	0.00	33,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	24,000,000.00	24,000,000.00	0.00	33,000,000.00	0.00	33,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	24,000,000.00	24,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00	0.00

22020	UTILITIES - GENERAL	5,500,000.00	1,752,000.00	1,752,000.00	0.00	7,450,000.00	0.00	7,450,000.00	0.00
22020201	ELECTRICITY CHARGES	5,500,000.00	1,000,000.00	1,000,000.00	0.00	7,400,000.00	0.00	7,400,000.00	0.00
22020205	WATER RATES	0.00	752,000.00	752,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	31,025,428.00	1,410,000.00	1,410,000.00	894,000.00	26,000,000.00	0.00	26,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,503,128.00	800,000.00	800,000.00	894,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,242,300.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	17,280,000.00	610,000.00	610,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	20,541,744.00	1,339,000.00	1,339,000.00	3,385,000.00	10,945,000.00	0.00	10,945,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,460,044.00	599,000.00	599,000.00	787,000.00	3,588,000.00	0.00	3,588,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	210,000.00	210,000.00	0.00	1,150,000.00	0.00	1,150,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	300,000.00	300,000.00	2,160,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	17,731,700.00	230,000.00	230,000.00	438,000.00	707,000.00	0.00	707,000.00	0.00
220205	TRAINING - GENERAL	322,372.00	16,993,000.00	16,993,000.00	28,111,100.00	35,000,000.00	0.00	35,000,000.00	0.00
22020501	LOCAL TRAINING	322,372.00	16,993,000.00	16,993,000.00	28,111,100.00	35,000,000.00	0.00	35,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,954,500.00	800,000.00	800,000.00	1,300,000.00	3,600,000.00	0.00	3,600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,954,500.00	800,000.00	800,000.00	1,300,000.00	3,600,000.00	0.00	3,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	21,985,825.00	10,000,000.00	10,000,000.00	0.00	40,500,000.00	0.00	40,500,000.00	0.00
22020701	FINANCIAL CONSULTING	21,985,825.00	10,000,000.00	10,000,000.00	0.00	40,500,000.00	0.00	40,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	11,100,000.00	4,729,000.00	4,729,000.00	13,357,834.00	28,800,000.00	0.00	28,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,650,000.00	3,730,000.00	3,730,000.00	2,362,634.00	10,000,000.00	0.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	9,450,000.00	999,000.00	999,000.00	10,995,200.00	18,800,000.00	0.00	18,800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	5,000.00	5,000.00	22,359.65	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	5,000.00	5,000.00	22,359.65	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,895,495.40	27,493,000.00	27,493,000.00	35,366,053.00	62,500,000.00	0.00	62,500,000.00	0.00
22021001	REFRESHMENT & MEALS	2,500,000.00	4,110,000.00	4,110,000.00	4,087,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22021007	WELFARE PACKAGES	10,507,000.00	7,873,000.00	7,873,000.00	25,174,303.00	20,000,000.00	0.00	20,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,495.40	10,000,000.00	10,000,000.00	6,104,750.00	5,500,000.00	0.00	5,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	884,000.00	5,510,000.00	5,510,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	79,050,000.00	79,050,000.00	0.00	133,650,000.00	0.00	133,650,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	43,800,000.00	43,800,000.00	0.00	78,650,000.00	0.00	78,650,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	43,800,000.00	43,800,000.00	0.00	78,650,000.00	0.00	78,650,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,250,000.00	6,250,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,000,000.00	7,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	150,000.00	150,000.00	0.00	2,150,000.00	0.00	2,150,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	250,000.00	250,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	150,000.00	150,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	28,250,000.00	28,250,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	28,250,000.00	28,250,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	17,450,000.00	17,450,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,800,000.00	10,800,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

014000300100	BORNO STATE AUDIT SERVICE COMMISSION								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	1,530,000.00	63,120,000.00	63,120,000.00	21,156.23	55,170,000.00	0.00	55,170,000.00	0.00
21	PERSONNEL COST	1,530,000.00	3,120,000.00	3,120,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,530,000.00	3,120,000.00	3,120,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
210201	ALLOWANCES	1,530,000.00	3,120,000.00	3,120,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
21020101	NON REGULAR ALLOWANCES	1,530,000.00	3,120,000.00	3,120,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	30,000,000.00	30,000,000.00	21,156.23	28,670,000.00	0.00	28,670,000.00	0.00
2202	OVERHEAD COST	0.00	30,000,000.00	30,000,000.00	21,156.23	28,670,000.00	0.00	28,670,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	500,000.00	21,000.00	900,000.00	0.00	900,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	300,000.00	300,000.00	21,000.00	500,000.00	0.00	500,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	400,000.00	0.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,900,000.00	5,900,000.00	0.00	4,620,000.00	0.00	4,620,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	60,000.00	0.00	60,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	60,000.00	0.00	60,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,300,000.00	2,300,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	8,000,000.00	8,000,000.00	0.00	5,950,000.00	0.00	5,950,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00	2,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	1,250,000.00	0.00	1,250,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	4,500,000.00	4,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
22020601	SECURITY SERVICES	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
22020602	OFFICE RENT	0.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	400,000.00	400,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	3,500,000.00	3,500,000.00	0.00	1,700,000.00	0.00	1,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,000,000.00	3,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	156.23	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	156.23	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	6,500,000.00	6,500,000.00	0.00	7,950,000.00	0.00	7,950,000.00	0.00

22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	0.00	650,000.00	0.00	650,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,350,000.00	5,350,000.00	0.00	6,350,000.00	0.00	6,350,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	200,000.00	200,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22021007	WELFARE PACKAGES	0.00	50,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	30,000,000.00	30,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	30,000,000.00	30,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

014700100100 BORNO STATE CIVIL SERVICE COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	43,312,744.42	104,774,000.00	104,774,000.00	23,397,222.96	86,663,000.00	0.00	106,663,000.00	0.00
21	PERSONNEL COST	30,036,921.58	61,800,000.00	61,800,000.00	21,028,822.94	52,740,000.00	0.00	52,740,000.00	0.00
2101	SALARY	29,718,421.58	60,000,000.00	60,000,000.00	21,028,822.94	50,940,000.00	0.00	50,940,000.00	0.00
210101	SALARIES AND WAGES	29,718,421.58	60,000,000.00	60,000,000.00	21,028,822.94	50,940,000.00	0.00	50,940,000.00	0.00
21010101	SALARY	29,718,421.58	60,000,000.00	60,000,000.00	21,028,822.94	50,940,000.00	0.00	50,940,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	318,500.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
210201	ALLOWANCES	318,500.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
21020101	NON REGULAR ALLOWANCES	318,500.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
22	OTHER RECURRENT COSTS	3,277,889.58	22,974,000.00	22,974,000.00	2,368,400.02	17,873,000.00	0.00	37,873,000.00	0.00
2202	OVERHEAD COST	3,277,889.58	22,974,000.00	22,974,000.00	2,368,400.02	17,873,000.00	0.00	37,873,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,800,000.00	4,800,000.00	0.00	5,512,000.00	0.00	5,512,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,800,000.00	4,800,000.00	0.00	5,512,000.00	0.00	5,512,000.00	0.00
220202	UTILITIES - GENERAL	59,500.00	1,102,000.00	1,102,000.00	0.00	1,703,000.00	0.00	1,703,000.00	0.00
22020201	ELECTRICITY CHARGES	59,500.00	1,102,000.00	1,102,000.00	0.00	1,703,000.00	0.00	1,703,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	651,500.00	3,000,000.00	3,000,000.00	146,500.00	3,000,000.00	0.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	651,500.00	3,000,000.00	3,000,000.00	146,500.00	3,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,716,000.00	1,716,000.00	30,000.00	1,655,000.00	0.00	1,655,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,716,000.00	1,716,000.00	30,000.00	1,655,000.00	0.00	1,655,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,270,800.00	4,000,000.00	4,000,000.00	1,099,000.00	0.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	1,270,800.00	4,000,000.00	4,000,000.00	1,099,000.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	180,000.00	3,000,000.00	3,000,000.00	927,500.00	800,000.00	0.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	180,000.00	3,000,000.00	3,000,000.00	927,500.00	800,000.00	0.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	814,200.00	50,000.00	50,000.00	5,400.02	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	814,200.00	50,000.00	50,000.00	5,400.02	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	301,889.58	3,306,000.00	3,306,000.00	160,000.00	3,653,000.00	0.00	23,653,000.00	0.00
22021001	REFRESHMENT & MEALS	15,389.58	1,653,000.00	1,653,000.00	160,000.00	3,653,000.00	0.00	3,653,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	286,500.00	1,653,000.00	1,653,000.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	9,997,933.26	20,000,000.00	20,000,000.00	0.00	16,050,000.00	0.00	16,050,000.00	0.00
2301	FIXED ASSETS PURCHASED	9,076,385.26	15,000,000.00	15,000,000.00	0.00	14,050,000.00	0.00	14,050,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,076,385.26	15,000,000.00	15,000,000.00	0.00	14,050,000.00	0.00	14,050,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,649,822.47	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	6,426,562.79	10,000,000.00	10,000,000.00	0.00	9,050,000.00	0.00	9,050,000.00	0.00
2302	CONSTRUCTION / PROVISION	921,548.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	921,548.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	921,548.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	47,255,250.91	2,150,000,000.00	2,150,000,000.00	71,845,518.38	1,715,225,000.00	0.00	1,715,225,000.00	0.00
21	PERSONNEL COST	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	18,235,000.00	0.00	18,235,000.00	0.00
2101	SALARY	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	3,235,000.00	0.00	3,235,000.00	0.00
210101	SALARIES AND WAGES	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	3,235,000.00	0.00	3,235,000.00	0.00
21010101	SALARY	2,840,848.41	3,235,000.00	3,235,000.00	2,221,279.37	3,235,000.00	0.00	3,235,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	0.00	1,165,080,000.00	0.00
2202	OVERHEAD COST	22,524,402.50	1,923,765,000.00	1,923,765,000.00	69,574,239.01	1,165,080,000.00	0.00	1,165,080,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,330,500.00	46,480,000.00	46,480,000.00	7,100,000.00	79,999,000.00	0.00	79,999,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,230,500.00	25,800,000.00	25,800,000.00	6,900,000.00	27,135,000.00	0.00	27,135,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	20,680,000.00	20,680,000.00	200,000.00	22,864,000.00	0.00	22,864,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	1,030,000.00	10,075,000.00	10,075,000.00	40,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020201	ELECTRICITY CHARGES	1,030,000.00	10,075,000.00	10,075,000.00	40,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,931,000.00	506,800,000.00	506,800,000.00	22,213,000.00	563,679,000.00	0.00	563,679,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	5,000,000.00	1,363,000.00	10,229,000.00	0.00	10,229,000.00	0.00
22020302	BOOKS	0.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

22020803	PLANT / GENERATOR FUEL COST		1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL		1,326.00	0.00	0.00	0.00	2,724,000.00	0.00	2,724,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,326.00	0.00	0.00	0.00	2,724,000.00	0.00	2,724,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		0.00	0.00	0.00	0.00	3,990,000.00	0.00	3,990,000.00	0.00
22021007	WELFARE PACKAGES		0.00	0.00	0.00	0.00	3,990,000.00	0.00	3,990,000.00	0.00
23	CAPITAL EXPENDITURE		0.00	364,906,000.00	364,906,000.00	0.00	123,250,000.00	0.00	123,250,000.00	0.00
2301	FIXED ASSETS PURCHASED		0.00	359,156,000.00	359,156,000.00	0.00	117,500,000.00	0.00	117,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL		0.00	359,156,000.00	359,156,000.00	0.00	117,500,000.00	0.00	117,500,000.00	0.00
23010102	PURCHASE OF OFFICE BUILDINGS		0.00	285,800,000.00	285,800,000.00	0.00	85,800,000.00	0.00	85,800,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		0.00	50,170,000.00	50,170,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS		0.00	5,200,000.00	5,200,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS		0.00	2,925,000.00	2,925,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES		0.00	2,066,000.00	2,066,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES		0.00	495,000.00	495,000.00	0.00	200,000.00	0.00	200,000.00	0.00
23010118	PURCHASE OF SCANNERS		0.00	1,550,000.00	1,550,000.00	0.00	1,550,000.00	0.00	1,550,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET		0.00	10,950,000.00	10,950,000.00	0.00	10,950,000.00	0.00	10,950,000.00	0.00
2305	OTHER CAPITAL PROJECTS		0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	5,750,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS		0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	5,750,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION		0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	5,750,000.00	0.00

021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES										
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging	
2	EXPENDITURES	2,074,739,013.42	6,288,587,000.00	6,288,587,000.00	433,270,761.59	10,357,980,000.00	0.00	10,357,980,000.00	0.00	
21	PERSONNEL COST	461,790,283.17	481,890,000.00	481,890,000.00	293,759,419.05	506,480,000.00	0.00	506,480,000.00	0.00	
2101	SALARY	461,790,283.17	481,890,000.00	481,890,000.00	293,759,419.05	500,000,000.00	0.00	500,000,000.00	0.00	
210101	SALARIES AND WAGES	461,790,283.17	481,890,000.00	481,890,000.00	293,759,419.05	500,000,000.00	0.00	500,000,000.00	0.00	
21010101	SALARY	461,790,283.17	481,890,000.00	481,890,000.00	293,759,419.05	500,000,000.00	0.00	500,000,000.00	0.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	6,480,000.00	0.00	6,480,000.00	0.00	
210201	ALLOWANCES	0.00	0.00	0.00	0.00	6,480,000.00	0.00	6,480,000.00	0.00	
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	6,480,000.00	0.00	6,480,000.00	0.00	
22	OTHER RECURRENT COSTS	11,853,670.25	160,677,000.00	160,677,000.00	7,029,176.36	60,500,000.00	0.00	60,500,000.00	0.00	
2202	OVERHEAD COST	11,853,670.25	160,677,000.00	160,677,000.00	7,029,176.36	60,500,000.00	0.00	60,500,000.00	0.00	
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	33,000,000.00	33,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	18,000,000.00	18,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
220202	UTILITIES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	
220203	MATERIALS & SUPPLIES - GENERAL	4,157,000.00	5,000,000.00	5,000,000.00	2,166,175.00	6,000,000.00	0.00	6,000,000.00	0.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,157,000.00	5,000,000.00	5,000,000.00	2,166,175.00	6,000,000.00	0.00	6,000,000.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL	2,878,000.00	7,000,000.00	7,000,000.00	520,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,310,000.00	3,000,000.00	3,000,000.00	520,000.00	3,000,000.00	0.00	3,000,000.00	0.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,568,000.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	445,000.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00	
22020701	FINANCIAL CONSULTING	445,000.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00	
220209	FINANCIAL CHARGES - GENERAL	18,670.25	500,000.00	500,000.00	17,176.36	500,000.00	0.00	500,000.00	0.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,670.25	500,000.00	500,000.00	17,176.36	500,000.00	0.00	500,000.00	0.00	
220210	MISCELLANEOUS EXPENSES GENERAL	2,355,000.00	109,677,000.00	109,677,000.00	4,325,825.00	16,000,000.00	0.00	16,000,000.00	0.00	
22021001	REFRESHMENT & MEALS	2,355,000.00	3,500,000.00	3,500,000.00	50,000.00	1,000,000.00	0.00	1,000,000.00	0.00	
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	25,000,000.00	25,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
22021007	WELFARE PACKAGES	0.00	81,177,000.00	81,177,000.00	4,275,825.00	10,000,000.00	0.00	10,000,000.00	0.00	
23	CAPITAL EXPENDITURE	1,601,095,060.00	5,646,020,000.00	5,646,020,000.00	132,482,166.18	9,791,000,000.00	0.00	9,791,000,000.00	0.00	
2301	FIXED ASSETS PURCHASED	0.00	1,905,450,000.00	1,905,450,000.00	20,659,142.18	4,170,000,000.00	0.00	4,170,000,000.00	0.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,905,450,000.00	1,905,450,000.00	20,659,142.18	4,170,000,000.00	0.00	4,170,000,000.00	0.00	
23010105	PURCHASE OF MOTOR VEHICLES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
23010106	PURCHASE OF VANS	0.00	5,750,000.00	5,750,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
23010107	PURCHASE OF TRUCKS	0.00	27,250,000.00	27,250,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00	
23010113	PURCHASE OF COMPUTERS	0.00	4,450,000.00	4,450,000.00	0.00	0.00	0.00	0.00	0.00	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	63,000,000.00	63,000,000.00	20,659,142.18	1,000,000,000.00	0.00	1,000,000,000.00	0.00	
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	0.00	300,000,000.00	300,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	
23010141	PURCHASE OF CHEMICALS & OTHERS	0.00	1,500,000,000.00	1,500,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	
2302	CONSTRUCTION / PROVISION	145,200,000.00	1,690,000,000.00	1,690,000,000.00	38,945,000.00	2,330,000,000.00	0.00	2,330,000,000.00	0.00	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,200,000.00	1,690,000,000.00	1,690,000,000.00	38,945,000.00	2,330,000,000.00	0.00	2,330,000,000.00	0.00	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	45,000,000.00	45,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	300,000,000.00	300,000,000.00	38,945,000.00	570,000,000.00	0.00	570,000,000.00	0.00	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	130,000,000.00	130,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	145,200,000.00	775,000,000.00	775,000,000.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	340,000,000.00	340,000,000.00	0.00	0.00	0.00	0.00	0.00	
2303	REHABILITATION / REPAIRS	14,500,000.00	100,000,000.00	100,000,000.00	0.00	885,000,000.00	0.00	885,000,000.00	0.00	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,500,000.00	100,000,000.00	100,000,000.00	0.00	885,000,000.00	0.00	885,000,000.00	0.00	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	14,500,000.00	45,000,000.00	45,000,000.00	0.00	270,000,000.00	0.00	270,000,000.00	0.00	
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	25,000,000.00	25,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	0.00	5,000,000.00	5,000,000.00	0.00	95,000,000.00	0.00	95,000,000.00	0.00	
2305	OTHER CAPITAL PROJECTS	1,441,395,060.00	1,950,570,000.00	1,950,570,000.00	72,878,024.00	2,406,000,000.00	0.00	2,406,000,000.00	0.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,441,395,060.00	1,950,570,000.00	1,950,570,000.00	72,878,024.00	2,406,000,000.00	0.00	2,406,000,000.00	0.00	
23050101	RESEARCH AND DEVELOPMENT	0.00	5,570,000.00	5,570,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	

23050103	MONITORING AND EVALUATION	0.00	45,000,000.00	45,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	3,385,000.00	1,000,000,000.00	1,000,000,000.00	72,878,024.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	1,438,010,060.00	900,000,000.00	900,000,000.00	0.00	0.00	0.00	0.00	0.00
23050136	Human Health Intervention Programme	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00

021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	79,798,512.52	450,000,000.00	450,000,000.00	36,516,112.46	364,438,000.00	0.00	364,438,000.00	52,500,000.00
21	PERSONNEL COST	64,640,681.27	90,000,000.00	90,000,000.00	35,028,487.46	108,323,000.00	0.00	108,323,000.00	0.00
2101	SALARY	64,640,681.27	90,000,000.00	90,000,000.00	35,028,487.46	108,323,000.00	0.00	108,323,000.00	0.00
210101	SALARIES AND WAGES	64,640,681.27	90,000,000.00	90,000,000.00	35,028,487.46	108,323,000.00	0.00	108,323,000.00	0.00
21010101	SALARY	64,640,681.27	90,000,000.00	90,000,000.00	35,028,487.46	108,323,000.00	0.00	108,323,000.00	0.00
22	OTHER RECURRENT COSTS	3,005,831.25	13,000,000.00	13,000,000.00	1,487,625.00	8,265,000.00	0.00	8,265,000.00	0.00
2202	OVERHEAD COST	3,005,831.25	13,000,000.00	13,000,000.00	1,487,625.00	8,265,000.00	0.00	8,265,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	758,788.50	9,370,000.00	9,370,000.00	334,000.00	4,735,000.00	0.00	4,735,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	758,788.50	9,370,000.00	9,370,000.00	334,000.00	4,735,000.00	0.00	4,735,000.00	0.00
220202	UTILITIES - GENERAL	57,000.00	360,000.00	360,000.00	0.00	360,000.00	0.00	360,000.00	0.00
22020201	ELECTRICITY CHARGES	57,000.00	350,000.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	462,150.00	300,000.00	300,000.00	115,300.00	400,000.00	0.00	400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	462,150.00	300,000.00	300,000.00	115,300.00	400,000.00	0.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	409,128.50	1,500,000.00	1,500,000.00	601,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	409,128.50	1,500,000.00	1,500,000.00	601,000.00	1,200,000.00	0.00	1,200,000.00	0.00
220206	OTHER SERVICES - GENERAL	285,000.00	500,000.00	500,000.00	170,000.00	500,000.00	0.00	500,000.00	0.00
22020601	SECURITY SERVICES	285,000.00	500,000.00	500,000.00	170,000.00	500,000.00	0.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	450,550.00	700,000.00	700,000.00	187,500.00	800,000.00	0.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	450,550.00	700,000.00	700,000.00	187,500.00	800,000.00	0.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,014.25	70,000.00	70,000.00	3,175.00	70,000.00	0.00	70,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,014.25	70,000.00	70,000.00	3,175.00	70,000.00	0.00	70,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	582,200.00	200,000.00	200,000.00	76,650.00	200,000.00	0.00	200,000.00	0.00
22021001	REFRESHMENT & MEALS	582,200.00	200,000.00	200,000.00	76,650.00	200,000.00	0.00	200,000.00	0.00
23	CAPITAL EXPENDITURE	12,152,000.00	347,000,000.00	347,000,000.00	0.00	247,850,000.00	0.00	247,850,000.00	52,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	47,000,000.00	47,000,000.00	0.00	49,350,000.00	0.00	49,350,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	47,000,000.00	47,000,000.00	0.00	49,350,000.00	0.00	49,350,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00	3,000,000.00	0.00	3,150,000.00	0.00	3,150,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	3,000,000.00	0.00	3,150,000.00	0.00	3,150,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	3,000,000.00	3,000,000.00	0.00	3,150,000.00	0.00	3,150,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	3,000,000.00	3,000,000.00	0.00	3,150,000.00	0.00	3,150,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	70,000,000.00	70,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	70,000,000.00	70,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	12,152,000.00	130,000,000.00	130,000,000.00	0.00	73,500,000.00	0.00	73,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,152,000.00	130,000,000.00	130,000,000.00	0.00	73,500,000.00	0.00	73,500,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	12,152,000.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	70,000,000.00	70,000,000.00	0.00	73,500,000.00	0.00	73,500,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	52,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	52,500,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	52,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	0.00	20,000,000.00	20,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00

021511000100 BORNO STATE FERTILIZER COMPANY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	1,199,787.13	1,305,000.00	1,305,000.00	584,446.00	1,305,000.00	0.00	1,305,000.00	0.00
21	PERSONNEL COST	100,000.00	105,000.00	105,000.00	40,000.00	105,000.00	0.00	105,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,000.00	105,000.00	105,000.00	40,000.00	105,000.00	0.00	105,000.00	0.00
210201	ALLOWANCES	100,000.00	105,000.00	105,000.00	40,000.00	105,000.00	0.00	105,000.00	0.00
21020101	NON REGULAR ALLOWANCES	100,000.00	105,000.00	105,000.00	40,000.00	105,000.00	0.00	105,000.00	0.00
22	OTHER RECURRENT COSTS	1,099,787.13	1,200,000.00	1,200,000.00	544,446.00	1,200,000.00	0.00	1,200,000.00	0.00
2202	OVERHEAD COST	1,099,787.13	1,200,000.00	1,200,000.00	544,446.00	1,200,000.00	0.00	1,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	105,000.00	105,000.00	35,000.00	105,000.00	0.00	105,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	105,000.00	105,000.00	35,000.00	105,000.00	0.00	105,000.00	0.00
220202	UTILITIES - GENERAL	205,000.00	210,000.00	210,000.00	95,000.00	210,000.00	0.00	210,000.00	0.00
22020201	ELECTRICITY CHARGES	205,000.00	210,000.00	210,000.00	95,000.00	210,000.00	0.00	210,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	190,000.00	150,000.00	150,000.00	50,000.00	150,000.00	0.00	150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	190,000.00	150,000.00	150,000.00	50,000.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	323,000.00	323,000.00	158,000.00	323,000.00	0.00	323,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	323,000.00	323,000.00	158,000.00	323,000.00	0.00	323,000.00	0.00
220206	OTHER SERVICES - GENERAL	250,000.00	260,000.00	260,000.00	120,000.00	260,000.00	0.00	260,000.00	0.00
22020601	SECURITY SERVICES	250,000.00	260,000.00	260,000.00	120,000.00	260,000.00	0.00	260,000.00	0.00

220208	FUEL & LUBRICANTS - GENERAL	150,000.00	150,000.00	150,000.00	85,000.00	150,000.00	0.00	150,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00	85,000.00	150,000.00	0.00	150,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	4,787.13	2,000.00	2,000.00	1,446.00	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,787.13	2,000.00	2,000.00	1,446.00	2,000.00	0.00	2,000.00	0.00

02151100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY										
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging	
2	EXPENDITURES	56,848,465.97	593,894,000.00	593,894,000.00	9,050,553.69	442,980,000.00	0.00	442,980,000.00	0.00	
21	PERSONNEL COST	46,556,594.25	41,000,000.00	41,000,000.00	9,045,000.00	36,269,000.00	0.00	36,269,000.00	0.00	
2101	SALARY	44,606,594.25	39,000,000.00	39,000,000.00	8,000,000.00	34,269,000.00	0.00	34,269,000.00	0.00	
210101	SALARIES AND WAGES	44,606,594.25	39,000,000.00	39,000,000.00	8,000,000.00	34,269,000.00	0.00	34,269,000.00	0.00	
21010101	SALARY	44,606,594.25	39,000,000.00	39,000,000.00	8,000,000.00	34,269,000.00	0.00	34,269,000.00	0.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,950,000.00	2,000,000.00	2,000,000.00	1,045,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
210201	ALLOWANCES	1,950,000.00	2,000,000.00	2,000,000.00	1,045,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
21020101	NON REGULAR ALLOWANCES	1,950,000.00	2,000,000.00	2,000,000.00	1,045,000.00	2,000,000.00	0.00	2,000,000.00	0.00	
22	OTHER RECURRENT COSTS	17,871.72	2,894,000.00	2,894,000.00	5,553.69	1,839,000.00	0.00	1,839,000.00	0.00	
2202	OVERHEAD COST	17,871.72	2,894,000.00	2,894,000.00	5,553.69	1,839,000.00	0.00	1,839,000.00	0.00	
220201	TRAVEL & TRANSPORT - GENERAL	0.00	504,000.00	504,000.00	0.00	529,000.00	0.00	529,000.00	0.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	504,000.00	504,000.00	0.00	529,000.00	0.00	529,000.00	0.00	
220202	UTILITIES - GENERAL	0.00	200,000.00	200,000.00	0.00	210,000.00	0.00	210,000.00	0.00	
22020201	ELECTRICITY CHARGES	0.00	200,000.00	200,000.00	0.00	210,000.00	0.00	210,000.00	0.00	
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,800,000.00	1,800,000.00	0.00	691,000.00	0.00	691,000.00	0.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,800,000.00	1,800,000.00	0.00	691,000.00	0.00	691,000.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL	0.00	20,000.00	20,000.00	0.00	21,000.00	0.00	21,000.00	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	20,000.00	20,000.00	0.00	21,000.00	0.00	21,000.00	0.00	
220208	FUEL & LUBRICANTS - GENERAL	0.00	50,000.00	50,000.00	0.00	52,000.00	0.00	52,000.00	0.00	
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000.00	50,000.00	0.00	52,000.00	0.00	52,000.00	0.00	
220209	FINANCIAL CHARGES - GENERAL	17,871.72	20,000.00	20,000.00	5,553.69	21,000.00	0.00	21,000.00	0.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,871.72	20,000.00	20,000.00	5,553.69	21,000.00	0.00	21,000.00	0.00	
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	300,000.00	300,000.00	0.00	315,000.00	0.00	315,000.00	0.00	
22021001	REFRESHMENT & MEALS	0.00	300,000.00	300,000.00	0.00	315,000.00	0.00	315,000.00	0.00	
23	CAPITAL EXPENDITURE	10,274,000.00	550,000,000.00	550,000,000.00	0.00	404,872,000.00	0.00	404,872,000.00	0.00	
2301	FIXED ASSETS PURCHASED	0.00	513,000,000.00	513,000,000.00	0.00	354,872,000.00	0.00	354,872,000.00	0.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	513,000,000.00	513,000,000.00	0.00	354,872,000.00	0.00	354,872,000.00	0.00	
23010105	PURCHASE OF MOTOR VEHICLES	0.00	3,000,000.00	3,000,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	500,000,000.00	500,000,000.00	0.00	343,372,000.00	0.00	343,372,000.00	0.00	
2303	REHABILITATION / REPAIRS	10,274,000.00	35,000,000.00	35,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,274,000.00	35,000,000.00	35,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00	
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,274,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00	
2305	OTHER CAPITAL PROJECTS	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
23050103	MONITORING AND EVALUATION	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	

021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELO										
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging	
2	EXPENDITURES	535,565,726.95	1,907,700,000.00	1,907,700,000.00	0.00	2,040,145,000.00	0.00	2,040,145,000.00	0.00	
21	PERSONNEL COST	372,515,351.45	402,000,000.00	402,000,000.00	0.00	422,900,000.00	0.00	422,900,000.00	0.00	
2101	SALARY	372,515,351.45	402,000,000.00	402,000,000.00	0.00	422,100,000.00	0.00	422,100,000.00	0.00	
210101	SALARIES AND WAGES	372,515,351.45	402,000,000.00	402,000,000.00	0.00	422,100,000.00	0.00	422,100,000.00	0.00	
21010101	SALARY	372,515,351.45	402,000,000.00	402,000,000.00	0.00	422,100,000.00	0.00	422,100,000.00	0.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	4,800,000.00	0.00	4,800,000.00	0.00	
210201	ALLOWANCES	0.00	0.00	0.00	0.00	4,800,000.00	0.00	4,800,000.00	0.00	
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	4,800,000.00	0.00	4,800,000.00	0.00	
22	OTHER RECURRENT COSTS	15,981,375.50	127,700,000.00	127,700,000.00	0.00	45,467,000.00	0.00	45,467,000.00	0.00	
2202	OVERHEAD COST	15,981,375.50	127,200,000.00	127,200,000.00	0.00	45,467,000.00	0.00	45,467,000.00	0.00	
220201	TRAVEL & TRANSPORT - GENERAL	5,886,550.00	3,000,000.00	3,000,000.00	0.00	3,424,000.00	0.00	3,424,000.00	0.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,000.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000.00	1,000,000.00	1,000,000.00	0.00	1,324,000.00	0.00	1,324,000.00	0.00	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,771,550.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
220202	UTILITIES - GENERAL	10,087,250.00	3,788,000.00	3,788,000.00	0.00	2,927,000.00	0.00	2,927,000.00	0.00	
22020201	ELECTRICITY CHARGES	6,321,000.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	
22020202	TELEPHONE CHARGES	128,500.00	788,000.00	788,000.00	0.00	827,000.00	0.00	827,000.00	0.00	
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020205	WATER RATES	3,637,750.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
220203	MATERIALS & SUPPLIES - GENERAL	7,575.50	3,789,000.00	3,789,000.00	0.00	3,978,000.00	0.00	3,978,000.00	0.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,575.50	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020302	BOOKS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020303	NEWSPAPERS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020304	MAGAZINES & PERIODICALS	0.00	789,000.00	789,000.00	0.00	828,000.00	0.00	828,000.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	3,258,000.00	0.00	3,258,000.00	0.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	1,000,000.00	0.00	1,158,000.00	0.00	1,158,000.00	0.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00	
220205	TRAINING - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	3,663,000.00	0.00	3,663,000.00	0.00	
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,563,000.00	0.00	1,563,000.00	0.00	
22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00	

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	2,596,000.00	0.00	2,596,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,546,000.00	0.00	1,546,000.00	0.00
22020706	SURVEYING SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	108,613,000.00	108,613,000.00	0.00	25,601,000.00	0.00	25,601,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	25,000,000.00	25,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	6,613,000.00	6,613,000.00	0.00	1,451,000.00	0.00	1,451,000.00	0.00
22021007	WELFARE PACKAGES	0.00	75,000,000.00	75,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	147,069,000.00	1,378,000,000.00	1,378,000,000.00	0.00	1,567,778,000.00	0.00	1,567,778,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	406,500,000.00	406,500,000.00	0.00	39,500,000.00	0.00	39,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	406,500,000.00	406,500,000.00	0.00	39,500,000.00	0.00	39,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
23010116	PURCHASE OF TYPEWRITERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010141	PURCHASE OF CHEMICALS & OTHERS	0.00	399,000,000.00	399,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	13,560,000.00	260,820,000.00	260,820,000.00	0.00	359,000,000.00	0.00	359,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,560,000.00	260,820,000.00	260,820,000.00	0.00	359,000,000.00	0.00	359,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	13,560,000.00	108,000,000.00	108,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	152,820,000.00	152,820,000.00	0.00	209,000,000.00	0.00	209,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	84,650,000.00	84,650,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	84,650,000.00	84,650,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	84,650,000.00	84,650,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	133,509,000.00	626,030,000.00	626,030,000.00	0.00	1,019,278,000.00	0.00	1,019,278,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	133,509,000.00	626,030,000.00	626,030,000.00	0.00	1,019,278,000.00	0.00	1,019,278,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	15,115,000.00	15,115,000.00	0.00	15,178,000.00	0.00	15,178,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	2,000,000.00	2,000,000.00	0.00	4,100,000.00	0.00	4,100,000.00	0.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	133,509,000.00	608,915,000.00	608,915,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00

022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	5,386,066,234.68	10,794,755,000.00	10,794,755,000.00	12,148,177,392.91	27,072,286,000.00	2,800,000,000.00	29,872,286,000.00	0.00
21	PERSONNEL COST	391,500,000.00	450,700,000.00	450,700,000.00	260,458,227.20	596,700,000.00	0.00	596,700,000.00	0.00
2101	SALARY	391,500,000.00	450,700,000.00	450,700,000.00	260,458,227.20	596,700,000.00	0.00	596,700,000.00	0.00
210101	SALARIES AND WAGES	391,500,000.00	450,700,000.00	450,700,000.00	260,458,227.20	596,700,000.00	0.00	596,700,000.00	0.00
21010101	SALARY	270,000,000.00	300,000,000.00	300,000,000.00	190,458,227.20	446,000,000.00	0.00	446,000,000.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	121,500,000.00	150,700,000.00	150,700,000.00	70,000,000.00	150,700,000.00	0.00	150,700,000.00	0.00
22	OTHER RECURRENT COSTS	4,881,008,554.33	7,538,655,000.00	7,538,655,000.00	7,566,574,306.61	22,855,586,000.00	400,000,000.00	23,255,586,000.00	0.00
2202	OVERHEAD COST	280,875,891.28	1,782,000,000.00	1,782,000,000.00	1,609,944,362.60	2,408,000,000.00	400,000,000.00	2,808,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,539,250.00	55,000,000.00	55,000,000.00	11,260,500.00	121,750,000.00	0.00	121,750,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,875,000.00	35,000,000.00	35,000,000.00	4,123,250.00	100,750,000.00	0.00	100,750,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,664,250.00	20,000,000.00	20,000,000.00	7,137,250.00	21,000,000.00	0.00	21,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	170,070,000.00	1,000,000,000.00	1,000,000,000.00	265,370,000.00	1,120,150,000.00	0.00	1,120,150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	28,590,000.00	300,000,000.00	300,000,000.00	83,590,000.00	400,000,000.00	0.00	400,000,000.00	0.00
22020302	BOOKS	92,480,000.00	300,000,000.00	300,000,000.00	68,200,000.00	105,000,000.00	0.00	105,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,000,000.00	100,000,000.00	100,000,000.00	84,130,000.00	315,000,000.00	0.00	315,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	28,000,000.00	300,000,000.00	300,000,000.00	29,450,000.00	300,150,000.00	0.00	300,150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,469,000.00	5,000,000.00	5,000,000.00	729,000.00	302,250,000.00	0.00	302,250,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,384,000.00	3,000,000.00	3,000,000.00	149,000.00	300,150,000.00	0.00	300,150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	85,000.00	2,000,000.00	2,000,000.00	580,000.00	2,100,000.00	0.00	2,100,000.00	0.00
220205	TRAINING - GENERAL	25,660,000.00	65,000,000.00	65,000,000.00	38,550,000.00	150,000,000.00	50,000,000.00	200,000,000.00	0.00
22020501	LOCAL TRAINING	25,660,000.00	50,000,000.00	50,000,000.00	16,050,000.00	100,000,000.00	0.00	100,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00	15,000,000.00	22,500,000.00	50,000,000.00	50,000,000.00	100,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,708,000.00	5,000,000.00	5,000,000.00	0.00	25,250,000.00	200,000,000.00	225,250,000.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	20,000,000.00	200,000,000.00	220,000,000.00	0.00
22020602	OFFICE RENT	3,708,000.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	24,281,157.53	70,000,000.00	70,000,000.00	425,000,000.00	73,500,000.00	150,000,000.00	223,500,000.00	0.00
22020701	FINANCIAL CONSULTING	24,281,157.53	70,000,000.00	70,000,000.00	425,000,000.00	73,500,000.00	150,000,000.00	223,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,595,000.00	1,000,000.00	1,000,000.00	369,093.00	5,050,000.00	0.00	5,050,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,595,000.00	1,000,000.00	1,000,000.00	369,093.00	5,050,000.00	0.00	5,050,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	13,483.75	1,000,000.00	1,000,000.00	23,300.60	1,050,000.00	0.00	1,050,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,483.75	1,000,000.00	1,000,000.00	23,300.60	1,050,000.00	0.00	1,050,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	38,540,000.00	580,000,000.00	580,000,000.00	868,642,469.00	609,000,000.00	0.00	609,000,000.00	0.00
22021001	REFRESHMENT & MEALS	12,720,000.00	5,000,000.00	5,000,000.00	653,100.00	5,250,000.00	0.00	5,250,000.00	0.00

22020306	PRINTING OF SECURITY DOCUMENTS	74,560,000.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	130,119,895.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,200,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,828,535.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	59,200,000.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	26,654,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,237,360.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	39,440,000.00	81,250,000.00	81,250,000.00	0.00	81,246,000.00	0.00	81,246,000.00	0.00
22020501	LOCAL TRAINING	20,280,000.00	81,250,000.00	81,250,000.00	0.00	50,246,000.00	0.00	50,246,000.00	0.00
22020502	INTERNATIONAL TRAINING	19,160,000.00	0.00	0.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	16,550,000.00	1,152,000.00	1,152,000.00	0.00	1,152,000.00	0.00	1,152,000.00	0.00
22020601	SECURITY SERVICES	10,300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020602	OFFICE RENT	0.00	750,000.00	750,000.00	0.00	750,000.00	0.00	750,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	6,250,000.00	102,000.00	102,000.00	0.00	102,000.00	0.00	102,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	49,991,000.00	407,000.00	407,000.00	0.00	17,265,000.00	0.00	17,265,000.00	0.00
22020701	FINANCIAL CONSULTING	14,671,000.00	7,000.00	7,000.00	0.00	5,700,000.00	0.00	5,700,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	14,920,000.00	300,000.00	300,000.00	0.00	5,300,000.00	0.00	5,300,000.00	0.00
22020703	LEGAL SERVICES	20,400,000.00	100,000.00	100,000.00	0.00	6,265,000.00	0.00	6,265,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	38,880,870.03	76,000,000.00	76,000,000.00	0.00	71,543,000.00	0.00	71,543,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	19,450,870.03	30,000,000.00	30,000,000.00	0.00	25,543,000.00	0.00	25,543,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	19,430,000.00	46,000,000.00	46,000,000.00	0.00	46,000,000.00	0.00	46,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	516,308.00	535,000.00	535,000.00	0.00	635,000.00	0.00	635,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	516,308.00	535,000.00	535,000.00	0.00	635,000.00	0.00	635,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	332,154,956.84	286,725,000.00	286,725,000.00	0.00	304,350,000.00	0.00	304,350,000.00	0.00
22021001	REFRESHMENT & MEALS	16,810,000.00	13,750,000.00	13,750,000.00	0.00	13,750,000.00	0.00	13,750,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	104,671,145.04	117,225,000.00	117,225,000.00	0.00	117,225,000.00	0.00	117,225,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,900,000.00	25,750,000.00	25,750,000.00	0.00	25,750,000.00	0.00	25,750,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	4,162,000.00	100,000,000.00	100,000,000.00	0.00	117,625,000.00	0.00	117,625,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	105,611,811.80	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	17,660,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	17,660,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	17,660,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	1,200,921,000.00	1,200,921,000.00	0.00	917,644,000.00	0.00	917,644,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	137,000,000.00	137,000,000.00	0.00	337,000,000.00	0.00	337,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	137,000,000.00	137,000,000.00	0.00	337,000,000.00	0.00	337,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	4,000,000.00	0.00	54,000,000.00	0.00	54,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	1,043,421,000.00	1,043,421,000.00	0.00	560,144,000.00	0.00	560,144,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	1,043,421,000.00	1,043,421,000.00	0.00	560,144,000.00	0.00	560,144,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,003,421,000.00	1,003,421,000.00	0.00	520,144,000.00	0.00	520,144,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,500,000.00	20,500,000.00	0.00	18,500,000.00	0.00	18,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,500,000.00	20,500,000.00	0.00	18,500,000.00	0.00	18,500,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,500,000.00	20,500,000.00	0.00	18,500,000.00	0.00	18,500,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23040103	WILDLIFE CONSERVATION	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
023800100100	MINISTRY OF BUDGET AND PLANNING								
2	EXPENDITURES	103,310,215.50	646,550,000.00	646,550,000.00	0.00	2,584,050,000.00	0.00	2,584,050,000.00	0.00
22	OTHER RECURRENT COSTS	103,310,215.50	595,550,000.00	595,550,000.00	0.00	1,234,050,000.00	0.00	1,234,050,000.00	0.00
2202	OVERHEAD COST	103,310,215.50	595,550,000.00	595,550,000.00	0.00	1,234,050,000.00	0.00	1,234,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	6,000,000.00	6,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	40,633,000.00	80,000,000.00	80,000,000.00	0.00	210,000,000.00	0.00	210,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,633,000.00	35,000,000.00	35,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	45,000,000.00	45,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	12,000,000.00	12,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	15,716,000.00	35,000,000.00	35,000,000.00	0.00	170,000,000.00	0.00	170,000,000.00	0.00
22020501	LOCAL TRAINING	15,716,000.00	35,000,000.00	35,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,960,000.00	4,000,000.00	4,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,960,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,215.50	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,215.50	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	45,000,000.00	452,500,000.00	452,500,000.00	0.00	455,000,000.00	0.00	455,000,000.00	0.00

22021001	REFRESHMENT & MEALS	0.00	2,500,000.00	2,500,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
22021007	WELFARE PACKAGES	45,000,000.00	450,000,000.00	450,000,000.00	0.00	295,000,000.00	0.00	295,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	51,000,000.00	51,000,000.00	0.00	1,350,000,000.00	0.00	1,350,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	16,000,000.00	16,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	16,000,000.00	16,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	20,000,000.00	0.00	1,300,000,000.00	0.00	1,300,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	20,000,000.00	0.00	1,300,000,000.00	0.00	1,300,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	15,000,000.00	15,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050136	Human Health Intervention Programme	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00

023800200100 BORNO STATE BUREAU OF STATISTICS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	41,412,000.00	41,412,000.00	0.00	249,194,000.00	0.00	249,194,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	4,217,000.00	0.00	4,217,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	4,217,000.00	0.00	4,217,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	4,217,000.00	0.00	4,217,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	4,217,000.00	0.00	4,217,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	27,412,000.00	27,412,000.00	0.00	22,402,000.00	0.00	22,402,000.00	0.00
2202	OVERHEAD COST	0.00	27,412,000.00	27,412,000.00	0.00	22,402,000.00	0.00	22,402,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	3,200,000.00	0.00	3,200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	17,010,000.00	17,010,000.00	0.00	16,100,000.00	0.00	16,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020302	BOOKS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020303	NEWSPAPERS	0.00	10,000.00	10,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,200,000.00	2,200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,200,000.00	2,200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	500,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	500,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	500,000.00	500,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	200,000.00	200,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	14,000,000.00	14,000,000.00	0.00	222,575,000.00	0.00	222,575,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	9,500,000.00	9,500,000.00	0.00	12,500,000.00	0.00	12,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	9,500,000.00	9,500,000.00	0.00	12,500,000.00	0.00	12,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	4,000,000.00	4,000,000.00	0.00	209,575,000.00	0.00	209,575,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	4,000,000.00	4,000,000.00	0.00	209,575,000.00	0.00	209,575,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	205,500,000.00	0.00	205,500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	0.00	2,075,000.00	0.00	2,075,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

023800500100 SERVICE WIDE VOTE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	5,016,512,000.00	5,016,512,000.00	0.00	10,000,000,000.00	0.00	9,985,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	5,016,512,000.00	5,016,512,000.00	0.00	10,000,000,000.00	0.00	9,985,000,000.00	0.00
2207	TRANSFERS-PAYMENT	0.00	5,016,512,000.00	5,016,512,000.00	0.00	10,000,000,000.00	0.00	9,985,000,000.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	0.00	5,016,512,000.00	5,016,512,000.00	0.00	10,000,000,000.00	0.00	9,985,000,000.00	0.00
22070105	Transfer to Service Wide Votes	0.00	5,016,512,000.00	5,016,512,000.00	0.00	10,000,000,000.00	0.00	9,985,000,000.00	0.00

022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	1,191,183,552.63	2,531,220,000.00	2,531,220,000.00	4,652,460,615.69	2,549,730,000.00	400,000,000.00	2,949,730,000.00	0.00
21	PERSONNEL COST	54,392,286.91	60,000,000.00	60,000,000.00	32,401,740.01	60,000,000.00	0.00	60,000,000.00	0.00
2101	SALARY	54,392,286.91	60,000,000.00	60,000,000.00	32,401,740.01	60,000,000.00	0.00	60,000,000.00	0.00
210101	SALARIES AND WAGES	54,392,286.91	60,000,000.00	60,000,000.00	32,401,740.01	60,000,000.00	0.00	60,000,000.00	0.00
21010101	SALARY	54,392,286.91	60,000,000.00	60,000,000.00	32,401,740.01	60,000,000.00	0.00	60,000,000.00	0.00
22	OTHER RECURRENT COSTS	18,043,893.00	141,220,000.00	141,220,000.00	23,682,610.52	89,730,000.00	0.00	89,730,000.00	0.00
2202	OVERHEAD COST	17,247,293.00	131,220,000.00	131,220,000.00	23,682,610.52	84,730,000.00	0.00	84,730,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,510,000.00	7,500,000.00	7,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,510,000.00	7,500,000.00	7,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,279,900.00	10,000,000.00	10,000,000.00	4,867,560.00	15,000,000.00	0.00	15,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,279,900.00	10,000,000.00	10,000,000.00	4,867,560.00	15,000,000.00	0.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,870,150.00	3,000,000.00	3,000,000.00	5,433,000.00	10,500,000.00	0.00	10,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,870,150.00	3,000,000.00	3,000,000.00	5,433,000.00	7,500,000.00	0.00	7,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	380,000.00	1,500,000.00	1,500,000.00	100,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020501	LOCAL TRAINING	380,000.00	1,500,000.00	1,500,000.00	100,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,680,000.00	3,000,000.00	3,000,000.00	10,410,000.00	12,000,000.00	0.00	12,000,000.00	0.00
22020601	SECURITY SERVICES	1,680,000.00	3,000,000.00	3,000,000.00	10,410,000.00	12,000,000.00	0.00	12,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	810,000.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020701	FINANCIAL CONSULTING	810,000.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	8,500,000.00	0.00	8,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	8,500,000.00	0.00	8,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,743.00	20,000.00	20,000.00	10,850.52	30,000.00	0.00	30,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,743.00	20,000.00	20,000.00	10,850.52	30,000.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,714,500.00	105,000,000.00	105,000,000.00	2,861,200.00	30,000,000.00	0.00	30,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,464,500.00	5,000,000.00	5,000,000.00	829,200.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE/STATE COMMITTEE ON	250,000.00	25,000,000.00	25,000,000.00	605,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	75,000,000.00	75,000,000.00	1,427,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	796,600.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	796,600.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	796,600.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,118,747,372.72	2,330,000,000.00	2,330,000,000.00	4,596,376,265.16	2,400,000,000.00	400,000,000.00	2,800,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	9,686,500.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,686,500.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	9,686,500.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,109,060,872.72	2,250,000,000.00	2,250,000,000.00	1,029,115,818.05	1,730,000,000.00	200,000,000.00	1,930,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,109,060,872.72	2,250,000,000.00	2,250,000,000.00	1,029,115,818.05	1,730,000,000.00	200,000,000.00	1,930,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	600,000,000.00	600,000,000.00	1,983,100.00	870,000,000.00	200,000,000.00	1,070,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,059,060,872.72	1,650,000,000.00	1,650,000,000.00	1,027,132,718.05	800,000,000.00	0.00	800,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	3,557,260,447.11	570,000,000.00	200,000,000.00	770,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	3,557,260,447.11	570,000,000.00	200,000,000.00	770,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	0.00	0.00	3,557,260,447.11	150,000,000.00	200,000,000.00	350,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	70,000,000.00	70,000,000.00	10,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	70,000,000.00	70,000,000.00	10,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	10,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

022201800100 BORNO INVESTMENT COMPANY LTD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	37,206,000.00	276,215,000.00	276,215,000.00	12,500,000.00	232,098,000.00	0.00	232,098,000.00	0.00
21	PERSONNEL COST	37,206,000.00	56,475,000.00	56,475,000.00	12,500,000.00	58,880,000.00	0.00	58,880,000.00	0.00
2101	SALARY	37,206,000.00	51,358,000.00	51,358,000.00	10,000,000.00	51,400,000.00	0.00	51,400,000.00	0.00
210101	SALARIES AND WAGES	37,206,000.00	51,358,000.00	51,358,000.00	10,000,000.00	51,400,000.00	0.00	51,400,000.00	0.00
21010101	SALARY	37,206,000.00	51,358,000.00	51,358,000.00	10,000,000.00	51,400,000.00	0.00	51,400,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	2,517,000.00	2,517,000.00	0.00	3,441,000.00	0.00	3,441,000.00	0.00
210201	ALLOWANCES	0.00	1,837,000.00	1,837,000.00	0.00	2,385,000.00	0.00	2,385,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	1,837,000.00	1,837,000.00	0.00	2,385,000.00	0.00	2,385,000.00	0.00
210202	SOCIAL CONTRIBUTIONS	0.00	680,000.00	680,000.00	0.00	1,056,000.00	0.00	1,056,000.00	0.00
21020203	GROUP LIFE INSURANCE	0.00	680,000.00	680,000.00	0.00	1,056,000.00	0.00	1,056,000.00	0.00
2103	SOCIAL BENEFITS	0.00	2,600,000.00	2,600,000.00	2,500,000.00	4,039,000.00	0.00	4,039,000.00	0.00
210301	SOCIAL BENEFITS	0.00	2,600,000.00	2,600,000.00	2,500,000.00	4,039,000.00	0.00	4,039,000.00	0.00
21030102	PENSION	0.00	2,600,000.00	2,600,000.00	2,500,000.00	4,039,000.00	0.00	4,039,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	36,940,000.00	36,940,000.00	0.00	30,892,000.00	0.00	30,892,000.00	0.00
2202	OVERHEAD COST	0.00	31,485,000.00	31,485,000.00	0.00	22,487,000.00	0.00	22,487,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	6,000,000.00	6,000,000.00	0.00	470,000.00	0.00	470,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	6,000,000.00	6,000,000.00	0.00	470,000.00	0.00	470,000.00	0.00
220202	UTILITIES - GENERAL	0.00	200,000.00	200,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	200,000.00	200,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	705,000.00	0.00	705,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	800,000.00	800,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	100,000.00	100,000.00	0.00	105,000.00	0.00	105,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	0.00	2,530,000.00	2,530,000.00	0.00	2,125,000.00	0.00	2,125,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	600,000.00	600,000.00	0.00	715,000.00	0.00	715,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	80,000.00	80,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,500,000.00	1,500,000.00	0.00	710,000.00	0.00	710,000.00	0.00
220205	TRAINING - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	7,000,000.00	7,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	960,000.00	960,000.00	0.00	1,613,000.00	0.00	1,613,000.00	0.00
22020601	SECURITY SERVICES	0.00	960,000.00	960,000.00	0.00	1,613,000.00	0.00	1,613,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	900,000.00	900,000.00	0.00	945,000.00	0.00	945,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	600,000.00	600,000.00	0.00	645,000.00	0.00	645,000.00	0.00
22020703	LEGAL SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	2,695,000.00	2,695,000.00	0.00	2,302,000.00	0.00	2,302,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	195,000.00	195,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	2,500,000.00	2,500,000.00	0.00	2,202,000.00	0.00	2,202,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	9,600,000.00	9,600,000.00	0.00	9,027,000.00	0.00	9,027,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	550,000.00	550,000.00	0.00	660,000.00	0.00	660,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	400,000.00	400,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,350,000.00	2,350,000.00	0.00	2,667,000.00	0.00	2,667,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,500,000.00	5,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	0.00	400,000.00	0.00	400,000.00	0.00
2203	LOANS AND ADVANCES	0.00	1,050,000.00	1,050,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	1,050,000.00	1,050,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22030101	MOTOR CYCLE ADVANCES	0.00	1,050,000.00	1,050,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2206	PUBLIC DEBT CHARGES	0.00	4,405,000.00	4,405,000.00	0.00	6,405,000.00	0.00	6,405,000.00	0.00
220602	DOMESTIC INTEREST / DISCOUNT	0.00	4,405,000.00	4,405,000.00	0.00	6,405,000.00	0.00	6,405,000.00	0.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	0.00	4,405,000.00	4,405,000.00	0.00	6,405,000.00	0.00	6,405,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	182,800,000.00	182,800,000.00	0.00	142,326,000.00	0.00	142,326,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	182,800,000.00	182,800,000.00	0.00	142,326,000.00	0.00	142,326,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	182,800,000.00	182,800,000.00	0.00	142,326,000.00	0.00	142,326,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	2,800,000.00	2,800,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	0.00	150,000,000.00	150,000,000.00	0.00	72,826,000.00	0.00	72,826,000.00	0.00

022205200100 BORNO STATE HOTELS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	15,510,000.00	56,323,000.00	56,323,000.00	3,101,000.00	45,507,000.00	0.00	45,507,000.00	0.00
21	PERSONNEL COST	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2101	SALARY	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	7,000,000.00	0.00	7,000,000.00	0.00
210101	SALARIES AND WAGES	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	7,000,000.00	0.00	7,000,000.00	0.00
21010101	SALARY	15,510,000.00	8,688,000.00	8,688,000.00	3,101,000.00	7,000,000.00	0.00	7,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	13,635,000.00	13,635,000.00	0.00	9,035,000.00	0.00	9,035,000.00	0.00
2202	OVERHEAD COST	0.00	13,635,000.00	13,635,000.00	0.00	9,035,000.00	0.00	9,035,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	735,000.00	735,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	735,000.00	735,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220202	UTILITIES - GENERAL	0.00	2,520,000.00	2,520,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,520,000.00	2,520,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,205,000.00	2,205,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	105,000.00	105,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	2,100,000.00	2,100,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,150,000.00	3,150,000.00	0.00	1,900,000.00	0.00	1,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	75,000.00	75,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	75,000.00	75,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	0.00	700,000.00	700,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	700,000.00	700,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	480,000.00	480,000.00	0.00	960,000.00	0.00	960,000.00	0.00
22020601	SECURITY SERVICES	0.00	480,000.00	480,000.00	0.00	960,000.00	0.00	960,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020703	LEGAL SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	480,000.00	480,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	480,000.00	480,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	150,000.00	150,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	150,000.00	150,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,815,000.00	2,815,000.00	0.00	2,975,000.00	0.00	2,975,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	840,000.00	840,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	900,000.00	900,000.00	0.00	900,000.00	0.00	900,000.00	0.00

22021004	MEDICAL EXPENSES-LOCAL	0.00	100,000.00	100,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	75,000.00	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00
22021007	WELFARE PACKAGES	0.00	900,000.00	900,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	34,000,000.00	34,000,000.00	0.00	26,472,000.00	0.00	26,472,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	34,000,000.00	34,000,000.00	0.00	26,472,000.00	0.00	26,472,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	34,000,000.00	34,000,000.00	0.00	26,472,000.00	0.00	26,472,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,000,000.00	30,000,000.00	0.00	10,472,000.00	0.00	10,472,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

0222054000100	BORNO MONDAY MARKET COMPANY LIMITED								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	67,104,220.12	177,781,000.00	177,781,000.00	25,000,400.00	147,801,000.00	0.00	147,801,000.00	0.00
21	PERSONNEL COST	58,581,772.67	89,067,000.00	89,067,000.00	25,000,400.00	81,772,000.00	0.00	81,772,000.00	0.00
2101	SALARY	52,603,560.67	72,067,000.00	72,067,000.00	25,000,400.00	56,772,000.00	0.00	56,772,000.00	0.00
210101	SALARIES AND WAGES	52,603,560.67	72,067,000.00	72,067,000.00	25,000,400.00	56,772,000.00	0.00	56,772,000.00	0.00
21010101	SALARY	52,603,560.67	72,067,000.00	72,067,000.00	25,000,400.00	56,772,000.00	0.00	56,772,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,978,212.00	17,000,000.00	17,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
210201	ALLOWANCES	5,978,212.00	17,000,000.00	17,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	5,978,212.00	17,000,000.00	17,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22	OTHER RECURRENT COSTS	6,572,447.45	26,164,000.00	26,164,000.00	0.00	30,029,000.00	0.00	30,029,000.00	0.00
2202	OVERHEAD COST	6,572,447.45	26,164,000.00	26,164,000.00	0.00	30,029,000.00	0.00	30,029,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	306,000.00	500,000.00	500,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	306,000.00	500,000.00	500,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	2,200,000.00	2,200,000.00	0.00	3,050,000.00	0.00	3,050,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	200,000.00	200,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,134,750.00	8,814,000.00	8,814,000.00	0.00	9,500,000.00	0.00	9,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,814,000.00	2,814,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,040,750.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020412	MAINTENANCE OF MARKET/PUBLIC PLACES	94,000.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,082,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020601	SECURITY SERVICES	1,082,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	79,697.45	2,000,000.00	2,000,000.00	0.00	1,329,000.00	0.00	1,329,000.00	0.00
22020701	FINANCIAL CONSULTING	79,697.45	2,000,000.00	2,000,000.00	0.00	1,329,000.00	0.00	1,329,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,710,000.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,710,000.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,810,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,810,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	7,300,000.00	0.00	7,300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	3,300,000.00	0.00	3,300,000.00	0.00
23	CAPITAL EXPENDITURE	1,950,000.00	62,550,000.00	62,550,000.00	0.00	36,000,000.00	0.00	36,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	52,550,000.00	52,550,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	52,550,000.00	52,550,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	52,550,000.00	52,550,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,950,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,950,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	1,950,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

0222054000200	BORNO KANO MOTOR PARK AND MARKET								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	5,853,451.46	26,200,000.00	26,200,000.00	2,784,759.83	14,505,000.00	0.00	14,505,000.00	0.00
21	PERSONNEL COST	3,200,000.00	4,200,000.00	4,200,000.00	1,133,500.00	2,160,000.00	0.00	2,160,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,200,000.00	4,200,000.00	4,200,000.00	1,133,500.00	2,160,000.00	0.00	2,160,000.00	0.00
210201	ALLOWANCES	3,200,000.00	4,200,000.00	4,200,000.00	1,133,500.00	2,160,000.00	0.00	2,160,000.00	0.00
21020101	NON REGULAR ALLOWANCES	3,200,000.00	4,200,000.00	4,200,000.00	1,133,500.00	2,160,000.00	0.00	2,160,000.00	0.00
22	OTHER RECURRENT COSTS	2,653,451.46	12,000,000.00	12,000,000.00	1,651,259.83	4,560,000.00	0.00	4,560,000.00	0.00
2202	OVERHEAD COST	2,653,451.46	12,000,000.00	12,000,000.00	1,651,259.83	4,560,000.00	0.00	4,560,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	568,000.00	2,000,000.00	2,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	568,000.00	2,000,000.00	2,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	770,000.00	770,000.00	60,000.00	820,000.00	0.00	820,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	770,000.00	770,000.00	60,000.00	820,000.00	0.00	820,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,436,800.00	4,700,000.00	4,700,000.00	985,000.00	2,300,000.00	0.00	2,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	260,000.00	700,000.00	700,000.00	105,000.00	300,000.00	0.00	300,000.00	0.00
22020412	MAINTENANCE OF MARKET/PUBLIC PLACES	551,800.00	2,000,000.00	2,000,000.00	570,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	625,000.00	2,000,000.00	2,000,000.00	310,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	648,651.46	1,300,000.00	1,300,000.00	328,500.00	530,000.00	0.00	530,000.00	0.00
22020601	SECURITY SERVICES	18,651.46	500,000.00	500,000.00	75,000.00	270,000.00	0.00	270,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	630,000.00	800,000.00	800,000.00	253,500.00	260,000.00	0.00	260,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	400,000.00	400,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	300,000.00	300,000.00	0.00	100,000.00	0.00	100,000.00	0.00

22020703	LEGAL SERVICES	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	148,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	148,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	30,000.00	30,000.00	11,759.83	10,000.00	0.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	30,000.00	30,000.00	11,759.83	10,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,200,000.00	2,200,000.00	118,000.00	600,000.00	0.00	600,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	700,000.00	700,000.00	43,000.00	100,000.00	0.00	100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	75,000.00	300,000.00	0.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00	500,000.00	0.00	200,000.00	0.00	200,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	10,000,000.00	10,000,000.00	0.00	7,785,000.00	0.00	7,785,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	9,000,000.00	9,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	9,000,000.00	9,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00	3,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	250,000.00	250,000.00	0.00	300,000.00	0.00	300,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	5,585,000.00	0.00	5,585,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	5,585,000.00	0.00	5,585,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	0.00	5,585,000.00	0.00	5,585,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00	700,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00	700,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00

022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00

022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	45,962,760.58	377,489,000.00	377,489,000.00	0.00	258,000,000.00	0.00	258,000,000.00	0.00
21	PERSONNEL COST	0.00	71,052,000.00	71,052,000.00	0.00	66,250,000.00	0.00	66,250,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	71,052,000.00	71,052,000.00	0.00	66,250,000.00	0.00	66,250,000.00	0.00
210201	ALLOWANCES	0.00	71,052,000.00	71,052,000.00	0.00	66,250,000.00	0.00	66,250,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	71,052,000.00	71,052,000.00	0.00	66,250,000.00	0.00	66,250,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	56,437,000.00	56,437,000.00	0.00	37,403,000.00	0.00	37,403,000.00	0.00
2202	OVERHEAD COST	0.00	56,437,000.00	56,437,000.00	0.00	37,403,000.00	0.00	37,403,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	18,350,000.00	18,350,000.00	0.00	12,250,000.00	0.00	12,250,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,350,000.00	1,350,000.00	0.00	1,250,000.00	0.00	1,250,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	17,000,000.00	17,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	7,437,000.00	7,437,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	6,437,000.00	6,437,000.00	0.00	6,400,000.00	0.00	6,400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	600,000.00	600,000.00	0.00	350,000.00	0.00	350,000.00	0.00
22020205	WATER RATES	0.00	400,000.00	400,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220205	TRAINING - GENERAL	0.00	3,125,000.00	3,125,000.00	0.00	1,550,000.00	0.00	1,550,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	2,125,000.00	2,125,000.00	0.00	1,350,000.00	0.00	1,350,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,100,000.00	2,100,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020601	SECURITY SERVICES	0.00	2,100,000.00	2,100,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	4,250,000.00	4,250,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	1,250,000.00	1,250,000.00	0.00	800,000.00	0.00	800,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	16,350,000.00	16,350,000.00	0.00	9,243,000.00	0.00	9,243,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,350,000.00	1,350,000.00	0.00	543,000.00	0.00	543,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	15,000,000.00	15,000,000.00	0.00	8,700,000.00	0.00	8,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	150,000.00	150,000.00	0.00	160,000.00	0.00	160,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	150,000.00	150,000.00	0.00	160,000.00	0.00	160,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,175,000.00	3,175,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	655,000.00	655,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,520,000.00	2,520,000.00	0.00	1,100,000.00	0.00	1,100,000.00	0.00
23	CAPITAL EXPENDITURE	45,962,760.58	250,000,000.00	250,000,000.00	0.00	154,347,000.00	0.00	154,347,000.00	0.00
2301	FIXED ASSETS PURCHASED	23,700,175.00	230,000,000.00	230,000,000.00	0.00	139,347,000.00	0.00	139,347,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,700,175.00	230,000,000.00	230,000,000.00	0.00	139,347,000.00	0.00	139,347,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	6,936,175.00	10,000,000.00	10,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,436,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	12,328,000.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

23010141	PURCHASE OF CHEMICALS & OTHERS	1,000,000.00	200,000,000.00	200,000,000.00	0.00	100,347,000.00	0.00	100,347,000.00	0.00
2302	CONSTRUCTION / PROVISION	22,262,585.58	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	22,262,585.58	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	22,262,585.58	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

022205900100 BORNO STATE WIRE AND NAIL COMPANY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	6,338,608.78	12,515,000.00	12,515,000.00	5,408,068.57	10,515,000.00	0.00	10,515,000.00	0.00
21	PERSONNEL COST	5,738,875.28	6,915,000.00	6,915,000.00	5,108,722.57	6,915,000.00	0.00	6,915,000.00	0.00
2101	SALARY	5,738,875.28	6,915,000.00	6,915,000.00	5,108,722.57	6,915,000.00	0.00	6,915,000.00	0.00
210101	SALARIES AND WAGES	5,738,875.28	6,915,000.00	6,915,000.00	5,108,722.57	6,915,000.00	0.00	6,915,000.00	0.00
21010101	SALARY	5,738,875.28	6,915,000.00	6,915,000.00	5,108,722.57	6,915,000.00	0.00	6,915,000.00	0.00
22	OTHER RECURRENT COSTS	599,733.50	600,000.00	600,000.00	299,346.00	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	599,733.50	600,000.00	600,000.00	299,346.00	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	225,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	225,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220202	UTILITIES - GENERAL	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	75,000.00	48,000.00	48,000.00	0.00	48,000.00	0.00	48,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	75,000.00	48,000.00	48,000.00	0.00	48,000.00	0.00	48,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220205	TRAINING - GENERAL	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22020501	LOCAL TRAINING	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	733.50	2,000.00	2,000.00	346.00	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	733.50	2,000.00	2,000.00	346.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	299,000.00	400,000.00	400,000.00	299,000.00	400,000.00	0.00	400,000.00	0.00
22021001	REFRESHMENT & MEALS	299,000.00	400,000.00	400,000.00	299,000.00	400,000.00	0.00	400,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	0.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

022206000100 BORNO STATE NEITAL NIGERIA LIMITED									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	28,154,352.43	145,510,000.00	145,510,000.00	17,505,742.87	137,164,000.00	0.00	137,164,000.00	0.00
21	PERSONNEL COST	23,892,802.03	26,701,000.00	26,701,000.00	16,616,321.21	21,906,000.00	0.00	21,906,000.00	0.00
2101	SALARY	23,582,702.03	25,000,000.00	25,000,000.00	16,616,321.21	20,106,000.00	0.00	20,106,000.00	0.00
210101	SALARIES AND WAGES	23,582,702.03	25,000,000.00	25,000,000.00	16,616,321.21	20,106,000.00	0.00	20,106,000.00	0.00
21010101	SALARY	23,582,702.03	25,000,000.00	25,000,000.00	16,616,321.21	20,106,000.00	0.00	20,106,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	310,100.00	1,701,000.00	1,701,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
210201	ALLOWANCES	310,100.00	1,701,000.00	1,701,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
21020101	NON REGULAR ALLOWANCES	310,100.00	1,701,000.00	1,701,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
22	OTHER RECURRENT COSTS	542,719.72	3,134,000.00	3,134,000.00	187,421.66	6,330,000.00	0.00	6,330,000.00	0.00
2202	OVERHEAD COST	542,719.72	3,134,000.00	3,134,000.00	187,421.66	6,330,000.00	0.00	6,330,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	531,000.00	531,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	531,000.00	531,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	315,000.00	0.00	315,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	315,000.00	0.00	315,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000.00	211,000.00	211,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	82,000.00	82,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	129,000.00	129,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	913,000.00	913,000.00	0.00	4,650,000.00	0.00	4,650,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	113,000.00	113,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	12,000.00	12,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	587,000.00	587,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	172,000.00	172,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	29,000.00	29,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	25,000.00	172,000.00	172,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020501	LOCAL TRAINING	25,000.00	172,000.00	172,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	440,000.00	960,000.00	960,000.00	182,000.00	360,000.00	0.00	360,000.00	0.00
22020601	SECURITY SERVICES	440,000.00	960,000.00	960,000.00	182,000.00	360,000.00	0.00	360,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	9,000.00	9,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	9,000.00	9,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	35,000.00	60,000.00	60,000.00	5,000.00	100,000.00	0.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	35,000.00	60,000.00	60,000.00	5,000.00	100,000.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,719.72	1,000.00	1,000.00	421.66	5,000.00	0.00	5,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,719.72	1,000.00	1,000.00	421.66	5,000.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	277,000.00	277,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	36,000.00	36,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	52,000.00	52,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22021007	WELFARE PACKAGES	0.00	189,000.00	189,000.00	0.00	200,000.00	0.00	200,000.00	0.00

23	CAPITAL EXPENDITURE	3,718,830.68	115,675,000.00	115,675,000.00	702,000.00	108,928,000.00	0.00	108,928,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,673,830.68	94,675,000.00	94,675,000.00	702,000.00	93,928,000.00	0.00	93,928,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,673,830.68	94,675,000.00	94,675,000.00	702,000.00	93,928,000.00	0.00	93,928,000.00	0.00
23010113	PURCHASE OF COMPUTERS	69,800.00	0.00	0.00	0.00	378,000.00	0.00	378,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	1,179,030.68	8,400,000.00	8,400,000.00	702,000.00	12,000,000.00	0.00	12,000,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	325,000.00	40,275,000.00	40,275,000.00	0.00	31,550,000.00	0.00	31,550,000.00	0.00
23010141	PURCHASE OF CHEMICALS & OTHERS	100,000.00	46,000,000.00	46,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	2,045,000.00	21,000,000.00	21,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,045,000.00	21,000,000.00	21,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,045,000.00	21,000,000.00	21,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	9,662,065.22	61,585,000.00	61,585,000.00	7,867,792.45	27,480,000.00	0.00	27,480,000.00	0.00
21	PERSONNEL COST	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	13,880,000.00	0.00	13,880,000.00	0.00
2101	SALARY	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	11,000,000.00	0.00	11,000,000.00	0.00
210101	SALARIES AND WAGES	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	11,000,000.00	0.00	11,000,000.00	0.00
21010101	SALARY	9,659,114.72	10,985,000.00	10,985,000.00	7,867,267.13	11,000,000.00	0.00	11,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	2,880,000.00	0.00	2,880,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	2,880,000.00	0.00	2,880,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	2,880,000.00	0.00	2,880,000.00	0.00
22	OTHER RECURRENT COSTS	2,950.50	600,000.00	600,000.00	525.32	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	2,950.50	600,000.00	600,000.00	525.32	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220202	UTILITIES - GENERAL	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220205	TRAINING - GENERAL	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22020501	LOCAL TRAINING	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	48,000.00	48,000.00	0.00	48,000.00	0.00	48,000.00	0.00
22020601	SECURITY SERVICES	0.00	48,000.00	48,000.00	0.00	48,000.00	0.00	48,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,950.50	2,000.00	2,000.00	525.32	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,950.50	2,000.00	2,000.00	525.32	2,000.00	0.00	2,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	50,000,000.00	50,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010141	PURCHASE OF CHEMICALS & OTHERS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00

022900100100 MINISTRY OF TRANSPORT AND ENERGY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	3,561,385,292.38	2,612,231,000.00	2,612,231,000.00	26,801,895.54	5,116,352,100.00	0.00	5,116,352,100.00	0.00
21	PERSONNEL COST	13,579,501.42	40,120,000.00	40,120,000.00	11,918,000.00	38,000,000.00	0.00	38,000,000.00	0.00
2101	SALARY	9,190,000.00	16,000,000.00	16,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
210101	SALARIES AND WAGES	9,190,000.00	16,000,000.00	16,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
21010101	SALARY	9,190,000.00	16,000,000.00	16,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,389,501.42	24,120,000.00	24,120,000.00	11,918,000.00	31,000,000.00	0.00	31,000,000.00	0.00
210201	ALLOWANCES	4,389,501.42	24,120,000.00	24,120,000.00	11,918,000.00	31,000,000.00	0.00	31,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	4,389,501.42	24,120,000.00	24,120,000.00	11,918,000.00	31,000,000.00	0.00	31,000,000.00	0.00
22	OTHER RECURRENT COSTS	66,448,868.50	609,384,000.00	609,384,000.00	7,667,595.54	2,017,981,100.00	0.00	2,017,981,100.00	0.00
2202	OVERHEAD COST	66,448,868.50	609,384,000.00	609,384,000.00	7,667,595.54	2,017,981,100.00	0.00	2,017,981,100.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,835,000.00	9,326,000.00	9,326,000.00	3,290,000.00	10,826,000.00	0.00	10,826,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,835,000.00	9,326,000.00	9,326,000.00	3,290,000.00	10,826,000.00	0.00	10,826,000.00	0.00
220202	UTILITIES - GENERAL	1,960,000.00	356,028,000.00	356,028,000.00	400,000.00	1,106,250,100.00	0.00	1,106,250,100.00	0.00
22020201	ELECTRICITY CHARGES	1,300,000.00	350,500,000.00	350,500,000.00	400,000.00	1,106,250,000.00	0.00	1,106,250,000.00	0.00
22020203	INTERNET ACCESS CHARGES	660,000.00	5,528,000.00	5,528,000.00	0.00	100.00	0.00	100.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,890,000.00	5,640,000.00	5,640,000.00	1,340,000.00	6,500,000.00	0.00	6,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,890,000.00	5,640,000.00	5,640,000.00	1,340,000.00	6,500,000.00	0.00	6,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,905,975.25	67,008,000.00	67,008,000.00	300,000.00	107,800,000.00	0.00	107,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,530,000.00	14,803,000.00	14,803,000.00	300,000.00	76,750,000.00	0.00	76,750,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,374,800.00	52,205,000.00	52,205,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,175.25	0.00	0.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
220205	TRAINING - GENERAL	4,100,000.00	5,207,000.00	5,207,000.00	2,270,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	4,100,000.00	5,207,000.00	5,207,000.00	2,270,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,608,700.00	2,650,000.00	2,650,000.00	50,000.00	763,615,000.00	0.00	763,615,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,160,000.00	2,650,000.00	2,650,000.00	50,000.00	13,615,000.00	0.00	13,615,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,448,700.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	12,693.25	3,760,000.00	3,760,000.00	17,595.54	35,000.00	0.00	35,000.00	0.00

22020901	BANK CHARGES (OTHER THAN INTEREST)		12,693.25	3,760,000.00	3,760,000.00	17,595.54	35,000.00	0.00	35,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		32,136,500.00	159,765,000.00	159,765,000.00	0.00	12,955,000.00	0.00	12,955,000.00	0.00
22021001	REFRESHMENT & MEALS		30,000,000.00	9,750,000.00	9,750,000.00	0.00	9,750,000.00	0.00	9,750,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE		394,000.00	150,000,000.00	150,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS		1,742,500.00	15,000.00	15,000.00	0.00	2,205,000.00	0.00	2,205,000.00	0.00
23	CAPITAL EXPENDITURE		3,481,356,922.46	1,962,727,000.00	1,962,727,000.00	7,216,300.00	3,060,371,000.00	0.00	3,060,371,000.00	0.00
2301	FIXED ASSETS PURCHASED		1,023,444,347.00	1,476,727,000.00	1,476,727,000.00	216,300.00	1,932,000,000.00	0.00	1,932,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL		1,023,444,347.00	1,476,727,000.00	1,476,727,000.00	216,300.00	1,932,000,000.00	0.00	1,932,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES		0.00	450,000,000.00	450,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES		0.00	60,000,000.00	60,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010108	PURCHASE OF BUSES		936,996,500.00	900,000,000.00	900,000,000.00	216,300.00	1,100,000,000.00	0.00	1,100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		7,578,750.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS		0.00	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS		0.00	15,000,000.00	15,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES		51,350,000.00	1,000,000.00	1,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET		5,090,000.00	2,000,000.00	2,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		22,429,097.00	13,727,000.00	13,727,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
2302	CONSTRUCTION / PROVISION		2,426,458,103.71	20,000,000.00	20,000,000.00	7,000,000.00	459,000,000.00	0.00	459,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		2,426,458,103.71	20,000,000.00	20,000,000.00	7,000,000.00	459,000,000.00	0.00	459,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		2,426,458,103.71	10,000,000.00	10,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		0.00	10,000,000.00	10,000,000.00	7,000,000.00	24,000,000.00	0.00	24,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS		0.00	0.00	0.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
2303	REHABILITATION / REPAIRS		0.00	436,000,000.00	436,000,000.00	0.00	630,000,000.00	0.00	630,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		0.00	436,000,000.00	436,000,000.00	0.00	630,000,000.00	0.00	630,000,000.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS		0.00	436,000,000.00	436,000,000.00	0.00	630,000,000.00	0.00	630,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS		31,454,471.75	30,000,000.00	30,000,000.00	0.00	39,371,000.00	0.00	39,371,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS		31,454,471.75	30,000,000.00	30,000,000.00	0.00	39,371,000.00	0.00	39,371,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT		27,534,239.25	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION		45,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS		3,875,232.50	10,000,000.00	10,000,000.00	0.00	19,371,000.00	0.00	19,371,000.00	0.00

022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
21	EXPENDITURES	372,399,363.73	738,680,000.00	738,680,000.00	254,896,676.74	836,853,000.00	0.00	836,853,000.00	0.00
Z1	PERSONNEL COST	73,081,156.00	176,380,000.00	176,380,000.00	71,050,508.59	176,112,000.00	0.00	176,112,000.00	0.00
2101	SALARY	73,081,156.00	176,380,000.00	176,380,000.00	71,050,508.59	176,112,000.00	0.00	176,112,000.00	0.00
210101	SALARIES AND WAGES	73,081,156.00	176,380,000.00	176,380,000.00	71,050,508.59	176,112,000.00	0.00	176,112,000.00	0.00
21010101	SALARY	73,081,156.00	176,380,000.00	176,380,000.00	71,050,508.59	176,112,000.00	0.00	176,112,000.00	0.00
22	OTHER RECURRENT COSTS	187,420,087.53	262,300,000.00	262,300,000.00	183,846,168.15	360,741,000.00	0.00	360,741,000.00	0.00
2202	OVERHEAD COST	186,670,087.53	259,300,000.00	259,300,000.00	183,846,168.15	359,241,000.00	0.00	359,241,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,043,000.00	7,000,000.00	7,000,000.00	6,495,900.00	10,000,000.00	0.00	10,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,043,000.00	7,000,000.00	7,000,000.00	6,495,900.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	1,724,621.00	2,850,000.00	2,850,000.00	85,425.00	5,000,000.00	0.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,724,621.00	2,850,000.00	2,850,000.00	85,425.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,792,326.00	13,000,000.00	13,000,000.00	6,098,100.00	14,000,000.00	0.00	14,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,148,150.00	4,000,000.00	4,000,000.00	3,076,900.00	5,000,000.00	0.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,091,000.00	7,000,000.00	7,000,000.00	3,021,200.00	7,000,000.00	0.00	7,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,553,176.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	924,000.00	141,200,000.00	141,200,000.00	116,269,600.00	179,882,000.00	0.00	179,882,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	924,000.00	141,200,000.00	141,200,000.00	116,269,600.00	179,882,000.00	0.00	179,882,000.00	0.00
220205	TRAINING - GENERAL	102,163,340.00	1,500,000.00	1,500,000.00	160,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020501	LOCAL TRAINING	102,163,340.00	1,500,000.00	1,500,000.00	160,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,205,000.00	2,700,000.00	2,700,000.00	1,587,300.00	4,000,000.00	0.00	4,000,000.00	0.00
22020601	SECURITY SERVICES	710,000.00	1,500,000.00	1,500,000.00	1,000,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,495,000.00	1,200,000.00	1,200,000.00	587,300.00	1,500,000.00	0.00	1,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,202,650.00	850,000.00	850,000.00	357,600.00	859,000.00	0.00	859,000.00	0.00
22020703	LEGAL SERVICES	1,202,650.00	850,000.00	850,000.00	357,600.00	859,000.00	0.00	859,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	808,000.00	80,000,000.00	80,000,000.00	49,018,750.00	120,000,000.00	0.00	120,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	808,000.00	80,000,000.00	80,000,000.00	49,018,750.00	120,000,000.00	0.00	120,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	57,719,985.00	200,000.00	200,000.00	12,143.15	5,000,000.00	0.00	5,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	57,719,985.00	200,000.00	200,000.00	12,143.15	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,087,165.53	10,000,000.00	10,000,000.00	3,761,350.00	19,000,000.00	0.00	19,000,000.00	0.00
22021001	REFRESHMENT & MEALS	18,045.53	2,000,000.00	2,000,000.00	25,400.00	8,000,000.00	0.00	8,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	583,200.00	2,500,000.00	2,500,000.00	872,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,967,900.00	2,000,000.00	2,000,000.00	602,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,172,200.00	2,000,000.00	2,000,000.00	1,511,250.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	1,345,820.00	1,500,000.00	1,500,000.00	750,700.00	3,500,000.00	0.00	3,500,000.00	0.00
2203	LOANS AND ADVANCES	750,000.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220301	STAFF LOANS & ADVANCES	750,000.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22030102	BICYCLE ADVANCES	750,000.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23	CAPITAL EXPENDITURE	111,898,120.20	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	77,723,880.17	210,000,000.00	210,000,000.00	0.00	230,000,000.00	0.00	230,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	77,723,880.17	210,000,000.00	210,000,000.00	0.00	230,000,000.00	0.00	230,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	6,432,130.17	60,000,000.00	60,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010108	PURCHASE OF BUSES	71,291,750.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	40,000,000.00	40,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	23,153,049.06	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	23,153,049.06	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23,153,049.06	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00

2303	REHABILITATION / REPAIRS	11,021,190.97	60,000,000.00	60,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,021,190.97	60,000,000.00	60,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	11,021,190.97	60,000,000.00	60,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	139,934,703.63	438,128,000.00	438,128,000.00	95,257,074.13	439,979,000.00	0.00	439,979,000.00	0.00
21	PERSONNEL COST	92,485,632.00	111,000,000.00	111,000,000.00	53,194,000.00	160,200,000.00	0.00	160,200,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	92,485,632.00	111,000,000.00	111,000,000.00	53,194,000.00	160,200,000.00	0.00	160,200,000.00	0.00
210201	ALLOWANCES	92,485,632.00	111,000,000.00	111,000,000.00	53,194,000.00	160,200,000.00	0.00	160,200,000.00	0.00
21020101	NON REGULAR ALLOWANCES	92,485,632.00	111,000,000.00	111,000,000.00	53,194,000.00	160,200,000.00	0.00	160,200,000.00	0.00
22	OTHER RECURRENT COSTS	32,269,071.63	70,000,000.00	70,000,000.00	34,997,584.13	99,795,000.00	0.00	99,795,000.00	0.00
2202	OVERHEAD COST	32,269,071.63	70,000,000.00	70,000,000.00	34,997,584.13	99,795,000.00	0.00	99,795,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	593,200.00	8,000,000.00	8,000,000.00	30,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	593,200.00	8,000,000.00	8,000,000.00	30,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	20,604,525.00	2,500,000.00	2,500,000.00	7,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	4,417,400.00	2,000,000.00	2,000,000.00	7,000.00	500,000.00	0.00	500,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	9,831,500.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020205	WATER RATES	6,355,625.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,859,200.00	12,500,000.00	12,500,000.00	13,311,000.00	27,795,000.00	0.00	27,795,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,720,000.00	3,500,000.00	3,500,000.00	7,927,000.00	18,795,000.00	0.00	18,795,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,139,200.00	9,000,000.00	9,000,000.00	5,384,000.00	9,000,000.00	0.00	9,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,046.63	5,000,000.00	5,000,000.00	3,988,700.00	9,000,000.00	0.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,046.63	5,000,000.00	5,000,000.00	3,988,700.00	9,000,000.00	0.00	9,000,000.00	0.00
220205	TRAINING - GENERAL	197,100.00	7,000,000.00	7,000,000.00	90,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	197,100.00	7,000,000.00	7,000,000.00	90,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	12,000,000.00	12,000,000.00	7,273,850.00	27,500,000.00	0.00	27,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	10,000,000.00	6,667,850.00	25,500,000.00	0.00	25,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	2,000,000.00	2,000,000.00	606,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,000,000.00	1,000,000.00	356,284.13	500,000.00	0.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000,000.00	1,000,000.00	356,284.13	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	22,000,000.00	22,000,000.00	9,940,750.00	25,000,000.00	0.00	25,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	1,399,900.00	2,000,000.00	0.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	9,000,000.00	9,000,000.00	7,364,350.00	17,000,000.00	0.00	17,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	3,000,000.00	3,000,000.00	636,500.00	2,000,000.00	0.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	8,000,000.00	8,000,000.00	540,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23	CAPITAL EXPENDITURE	15,180,000.00	257,128,000.00	257,128,000.00	7,065,490.00	179,984,000.00	0.00	179,984,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,180,000.00	237,128,000.00	237,128,000.00	3,922,100.00	158,984,000.00	0.00	158,984,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,180,000.00	237,128,000.00	237,128,000.00	3,922,100.00	158,984,000.00	0.00	158,984,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	20,128,000.00	20,128,000.00	1,700,000.00	21,124,000.00	0.00	21,124,000.00	0.00
23010106	PURCHASE OF VANS	10,443,000.00	35,000,000.00	35,000,000.00	0.00	36,750,000.00	0.00	36,750,000.00	0.00
23010113	PURCHASE OF COMPUTERS	4,185,500.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	551,500.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	25,000,000.00	25,000,000.00	298,100.00	10,050,000.00	0.00	10,050,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	0.00	150,000,000.00	150,000,000.00	1,924,000.00	83,710,000.00	0.00	83,710,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	20,000,000.00	20,000,000.00	3,143,390.00	21,000,000.00	0.00	21,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	3,143,390.00	21,000,000.00	0.00	21,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	20,000,000.00	20,000,000.00	3,143,390.00	21,000,000.00	0.00	21,000,000.00	0.00

022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	223,667,320.28	2,111,842,000.00	2,111,842,000.00	0.00	1,250,286,000.00	0.00	1,250,286,000.00	0.00
21	PERSONNEL COST	72,400,000.00	70,804,000.00	70,804,000.00	0.00	61,652,000.00	0.00	61,652,000.00	0.00
2101	SALARY	70,000,000.00	64,804,000.00	64,804,000.00	0.00	57,512,000.00	0.00	57,512,000.00	0.00
210101	SALARIES AND WAGES	70,000,000.00	64,804,000.00	64,804,000.00	0.00	57,512,000.00	0.00	57,512,000.00	0.00
21010101	SALARY	70,000,000.00	64,804,000.00	64,804,000.00	0.00	57,512,000.00	0.00	57,512,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,400,000.00	6,000,000.00	6,000,000.00	0.00	4,140,000.00	0.00	4,140,000.00	0.00
210201	ALLOWANCES	2,400,000.00	6,000,000.00	6,000,000.00	0.00	4,140,000.00	0.00	4,140,000.00	0.00
21020101	NON REGULAR ALLOWANCES	2,400,000.00	6,000,000.00	6,000,000.00	0.00	4,140,000.00	0.00	4,140,000.00	0.00
22	OTHER RECURRENT COSTS	2,021,118.50	15,000,000.00	15,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
2202	OVERHEAD COST	2,021,118.50	15,000,000.00	15,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,020,000.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,020,000.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,118.50	7,700,000.00	7,700,000.00	0.00	3,640,000.00	0.00	3,640,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	5,500,000.00	5,500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,118.50	600,000.00	600,000.00	0.00	540,000.00	0.00	540,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	300,000.00	300,000.00	0.00	360,000.00	0.00	360,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	300,000.00	0.00	360,000.00	0.00	360,000.00	0.00
23	CAPITAL EXPENDITURE	149,246,201.78	2,026,038,000.00	2,026,038,000.00	0.00	1,176,634,000.00	0.00	1,176,634,000.00	0.00

2301	FIXED ASSETS PURCHASED	0.00	329,000,000.00	329,000,000.00	0.00	71,500,000.00	0.00	71,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	329,000,000.00	329,000,000.00	0.00	71,500,000.00	0.00	71,500,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	7,000,000.00	7,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	7,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	300,000,000.00	300,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	149,126,168.28	1,482,038,000.00	1,482,038,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	149,126,168.28	1,482,038,000.00	1,482,038,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	149,126,168.28	1,442,038,000.00	1,442,038,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	120,033.50	200,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	120,033.50	200,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	120,033.50	200,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	15,000,000.00	15,000,000.00	0.00	5,134,000.00	0.00	5,134,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	15,000,000.00	15,000,000.00	0.00	5,134,000.00	0.00	5,134,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	10,000,000.00	0.00	2,134,000.00	0.00	2,134,000.00	0.00

023400100100 MINISTRY OF WORKS AND HOUSING										
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging	
2	EXPENDITURES	10,183,586,977.39	25,547,066,000.00	25,547,066,000.00	8,310,624,210.10	34,067,860,000.00	0.00	34,067,860,000.00	0.00	
21	PERSONNEL COST	315,444,055.45	333,216,000.00	333,216,000.00	236,107,100.36	377,760,000.00	0.00	377,760,000.00	0.00	
2101	SALARY	315,444,055.45	333,216,000.00	333,216,000.00	236,107,100.36	317,760,000.00	0.00	317,760,000.00	0.00	
210101	SALARIES AND WAGES	315,444,055.45	333,216,000.00	333,216,000.00	236,107,100.36	317,760,000.00	0.00	317,760,000.00	0.00	
21010101	SALARY	315,444,055.45	333,216,000.00	333,216,000.00	236,107,100.36	317,760,000.00	0.00	317,760,000.00	0.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
210201	ALLOWANCES	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
22	OTHER RECURRENT COSTS	12,003,610.00	28,850,000.00	28,850,000.00	15,191,819.03	353,100,000.00	0.00	353,100,000.00	0.00	
2202	OVERHEAD COST	12,003,610.00	28,850,000.00	28,850,000.00	15,191,819.03	353,100,000.00	0.00	353,100,000.00	0.00	
220201	TRAVEL & TRANSPORT - GENERAL	45,825.00	7,000,000.00	7,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,825.00	2,000,000.00	2,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00	
220202	UTILITIES - GENERAL	85,000.00	50,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	0.00	
22020203	INTERNET ACCESS CHARGES	85,000.00	50,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	0.00	
220203	MATERIALS & SUPPLIES - GENERAL	1,569,975.00	2,300,000.00	2,300,000.00	2,435,000.00	7,000,000.00	0.00	7,000,000.00	0.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,444,975.00	2,000,000.00	2,000,000.00	2,435,000.00	6,000,000.00	0.00	6,000,000.00	0.00	
22020302	BOOKS	125,000.00	200,000.00	200,000.00	0.00	800,000.00	0.00	800,000.00	0.00	
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	200,000.00	0.00	200,000.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL	3,306,000.00	2,000,000.00	2,000,000.00	320,000.00	5,000,000.00	0.00	5,000,000.00	0.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	175,000.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	211,000.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,920,000.00	500,000.00	500,000.00	320,000.00	1,000,000.00	0.00	1,000,000.00	0.00	
220205	TRAINING - GENERAL	114,000.00	4,000,000.00	4,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
22020501	LOCAL TRAINING	114,000.00	2,000,000.00	2,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
22020502	INTERNATIONAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00	
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
220208	FUEL & LUBRICANTS - GENERAL	3,071,400.00	5,000,000.00	5,000,000.00	4,255,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
22020801	MOTOR VEHICLE FUEL COST	3,071,400.00	5,000,000.00	5,000,000.00	4,255,000.00	10,000,000.00	0.00	10,000,000.00	0.00	
220209	FINANCIAL CHARGES - GENERAL	3,610.00	500,000.00	500,000.00	1,819.03	1,000,000.00	0.00	1,000,000.00	0.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,610.00	500,000.00	500,000.00	1,819.03	1,000,000.00	0.00	1,000,000.00	0.00	
220210	MISCELLANEOUS EXPENSES GENERAL	3,807,800.00	4,000,000.00	4,000,000.00	8,180,000.00	208,000,000.00	0.00	208,000,000.00	0.00	
22021001	REFRESHMENT & MEALS	3,807,800.00	4,000,000.00	4,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00	
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
22021007	WELFARE PACKAGES	0.00	0.00	0.00	8,180,000.00	150,000,000.00	0.00	150,000,000.00	0.00	
23	CAPITAL EXPENDITURE	9,856,139,311.94	25,185,000,000.00	25,185,000,000.00	8,059,325,290.71	33,337,000,000.00	0.00	33,337,000,000.00	0.00	
2301	FIXED ASSETS PURCHASED	47,871,282.58	1,634,000,000.00	1,634,000,000.00	608,627,950.00	2,097,000,000.00	0.00	2,097,000,000.00	0.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	47,871,282.58	1,634,000,000.00	1,634,000,000.00	608,627,950.00	2,097,000,000.00	0.00	2,097,000,000.00	0.00	
23010101	PURCHASE / ACQUISITION OF LAND	47,871,282.58	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	400,000,000.00	400,000,000.00	8,627,950.00	300,000,000.00	0.00	300,000,000.00	0.00	
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	0.00	1,100,000,000.00	1,100,000,000.00	600,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00	
2302	CONSTRUCTION / PROVISION	9,599,772,677.74	22,536,000,000.00	22,536,000,000.00	7,436,266,990.71	30,365,000,000.00	0.00	30,365,000,000.00	0.00	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,599,772,677.74	22,536,000,000.00	22,536,000,000.00	7,436,266,990.71	30,365,000,000.00	0.00	30,365,000,000.00	0.00	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	93,452,551.57	250,000,000.00	250,000,000.00	141,052,310.35	1,300,000,000.00	0.00	1,300,000,000.00	0.00	
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	0.00	7,265,000,000.00	0.00	7,265,000,000.00	0.00	
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	21,486,000,000.00	21,486,000,000.00	7,295,214,680.36	21,000,000,000.00	0.00	21,000,000,000.00	0.00	
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	9,506,320,126.17	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00	

2303	REHABILITATION / REPAIRS	0.00	1,000,000,000.00	1,000,000,000.00	14,430,350.00	850,000,000.00	0.00	850,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,000,000,000.00	1,000,000,000.00	14,430,350.00	850,000,000.00	0.00	850,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	0.00	14,430,350.00	250,000,000.00	0.00	250,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	800,000,000.00	800,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	208,495,351.62	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	208,495,351.62	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23050103	MONITORING AND EVALUATION	208,495,351.62	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00

023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	4,027,222,504.51	5,000,043,000.00	5,000,043,000.00	4,112,123,430.07	10,496,549,000.00	0.00	10,496,549,000.00	0.00
21	PERSONNEL COST	0.00	96,981,000.00	96,981,000.00	69,868,247.57	136,500,000.00	0.00	136,500,000.00	0.00
2101	SALARY	0.00	91,344,000.00	91,344,000.00	62,105,722.38	120,000,000.00	0.00	120,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	91,344,000.00	91,344,000.00	62,105,722.38	120,000,000.00	0.00	120,000,000.00	0.00
21010101	SALARY	0.00	91,344,000.00	91,344,000.00	62,105,722.38	120,000,000.00	0.00	120,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	5,637,000.00	5,637,000.00	7,762,525.19	16,500,000.00	0.00	16,500,000.00	0.00
210201	ALLOWANCES	0.00	5,637,000.00	5,637,000.00	7,762,525.19	16,500,000.00	0.00	16,500,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	5,637,000.00	5,637,000.00	7,762,525.19	16,500,000.00	0.00	16,500,000.00	0.00
22	OTHER RECURRENT COSTS	20,483.45	71,250,000.00	71,250,000.00	94,224,552.50	209,350,000.00	0.00	209,350,000.00	0.00
2202	OVERHEAD COST	20,483.45	71,250,000.00	71,250,000.00	94,224,552.50	209,350,000.00	0.00	209,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,150,000.00	3,150,000.00	1,140,000.00	5,150,000.00	0.00	5,150,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,150,000.00	3,150,000.00	1,140,000.00	3,150,000.00	0.00	3,150,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	4,200,000.00	4,200,000.00	4,624,450.00	4,200,000.00	0.00	4,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,200,000.00	4,200,000.00	4,624,450.00	4,200,000.00	0.00	4,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,150,000.00	3,150,000.00	2,672,250.00	94,150,000.00	0.00	94,150,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,150,000.00	3,150,000.00	2,672,250.00	3,150,000.00	0.00	3,150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	0.00	0.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	4,200,000.00	4,200,000.00	1,534,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	4,200,000.00	4,200,000.00	1,534,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	55,000,000.00	55,000,000.00	83,311,602.50	75,750,000.00	0.00	75,750,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	55,000,000.00	55,000,000.00	83,311,602.50	75,000,000.00	0.00	75,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	450,000.00	450,000.00	942,250.00	7,000,000.00	0.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	450,000.00	450,000.00	942,250.00	3,000,000.00	0.00	3,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	20,483.45	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,483.45	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	17,500,000.00	0.00	17,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	4,027,202,021.06	4,831,812,000.00	4,831,812,000.00	3,948,030,630.00	10,150,699,000.00	0.00	10,150,699,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	822,000,000.00	822,000,000.00	431,155,250.00	835,000,000.00	0.00	835,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	822,000,000.00	822,000,000.00	431,155,250.00	835,000,000.00	0.00	835,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	0.00	300,000,000.00	300,000,000.00	431,155,250.00	300,000,000.00	0.00	300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	3,839,295,521.06	2,000,000,000.00	2,000,000,000.00	1,208,731,160.00	4,299,699,000.00	0.00	4,299,699,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,839,295,521.06	2,000,000,000.00	2,000,000,000.00	1,208,731,160.00	4,299,699,000.00	0.00	4,299,699,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,839,295,521.06	2,000,000,000.00	2,000,000,000.00	1,208,731,160.00	4,299,699,000.00	0.00	4,299,699,000.00	0.00

025000100100 FISCAL RESPONSIBILITY BOARD /AGENCY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	1,100,000.00	1,100,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	1,100,000.00	1,100,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2202	OVERHEAD COST	0.00	1,100,000.00	1,100,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	200,000.00	200,000.00	0.00	99,000.00	0.00	99,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00	200,000.00	0.00	99,000.00	0.00	99,000.00	0.00
220202	UTILITIES - GENERAL	0.00	199,000.00	199,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	199,000.00	199,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220205	TRAINING - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020501	LOCAL TRAINING	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020601	SECURITY SERVICES	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00

025200100100 MINISTRY OF WATER RESOURCES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	2,951,147,316.66	6,320,519,000.00	6,320,519,000.00	2,641,924,648.51	6,721,076,000.00	0.00	6,721,076,000.00	0.00
21	PERSONNEL COST	480,823,148.41	533,451,000.00	533,451,000.00	324,994,305.79	385,000,000.00	0.00	385,000,000.00	0.00
2101	SALARY	411,599,830.41	448,451,000.00	448,451,000.00	308,773,705.79	300,000,000.00	0.00	300,000,000.00	0.00
210101	SALARIES AND WAGES	411,599,830.41	448,451,000.00	448,451,000.00	308,773,705.79	300,000,000.00	0.00	300,000,000.00	0.00
21010101	SALARY	411,599,830.41	448,451,000.00	448,451,000.00	308,773,705.79	300,000,000.00	0.00	300,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	69,223,318.00	85,000,000.00	85,000,000.00	16,220,600.00	85,000,000.00	0.00	85,000,000.00	0.00
210201	ALLOWANCES	69,223,318.00	85,000,000.00	85,000,000.00	16,220,600.00	85,000,000.00	0.00	85,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	69,223,318.00	85,000,000.00	85,000,000.00	16,220,600.00	85,000,000.00	0.00	85,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,855,899,499.75	2,965,735,000.00	2,965,735,000.00	1,299,379,821.27	2,173,670,000.00	0.00	2,173,670,000.00	0.00
2202	OVERHEAD COST	1,855,899,499.75	2,965,735,000.00	2,965,735,000.00	1,299,379,821.27	2,173,670,000.00	0.00	2,173,670,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	25,000,000.00	25,000,000.00	3,453,500.00	25,000,000.00	0.00	25,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	15,000,000.00	15,000,000.00	1,486,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	1,967,500.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	87,000.00	252,969,000.00	252,969,000.00	64,648,481.64	2,000,000.00	0.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	250,969,000.00	250,969,000.00	64,503,481.64	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	87,000.00	2,000,000.00	2,000,000.00	145,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	845,450.00	5,500,000.00	5,500,000.00	3,468,500.00	7,500,000.00	0.00	7,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	845,450.00	5,500,000.00	5,500,000.00	3,468,500.00	7,500,000.00	0.00	7,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,005,000.00	2,093,000.00	2,093,000.00	0.00	5,150,000.00	0.00	5,150,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,930,000.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	75,000.00	93,000.00	93,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220205	TRAINING - GENERAL	115,000.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	115,000.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,852,836,920.00	2,578,950,000.00	2,578,950,000.00	1,227,522,428.00	2,112,770,000.00	0.00	2,112,770,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	25,000,000.00	25,000,000.00	0.00	7,500,000.00	0.00	7,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,852,836,920.00	2,553,950,000.00	2,553,950,000.00	1,227,522,428.00	2,105,270,000.00	0.00	2,105,270,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,129.75	23,000.00	23,000.00	13,911.63	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,129.75	23,000.00	23,000.00	13,911.63	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	76,200,000.00	76,200,000.00	273,000.00	6,200,000.00	0.00	6,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,200,000.00	1,200,000.00	273,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	75,000,000.00	75,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	614,424,668.50	2,821,333,000.00	2,821,333,000.00	1,017,550,521.45	4,162,406,000.00	0.00	4,162,406,000.00	0.00
2301	FIXED ASSETS PURCHASED	344,072,200.00	1,991,333,000.00	1,991,333,000.00	824,511,600.00	2,128,506,000.00	0.00	2,128,506,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	344,072,200.00	1,991,333,000.00	1,991,333,000.00	824,511,600.00	2,128,506,000.00	0.00	2,128,506,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	166,200.00	5,500,000.00	5,500,000.00	813,000.00	25,500,000.00	0.00	25,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	145,000.00	5,500,000.00	5,500,000.00	140,000.00	15,500,000.00	0.00	15,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	8,550,000.00	8,550,000.00	0.00	8,550,000.00	0.00	8,550,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	558,269,000.00	558,269,000.00	0.00	469,922,000.00	0.00	469,922,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	35,086,000.00	707,034,000.00	707,034,000.00	66,883,600.00	407,034,000.00	0.00	407,034,000.00	0.00
23010141	PURCHASE OF CHEMICALS & OTHERS	308,675,000.00	704,480,000.00	704,480,000.00	756,675,000.00	1,200,000,000.00	0.00	1,200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	120,977,720.25	550,000,000.00	550,000,000.00	12,354,400.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	120,977,720.25	550,000,000.00	550,000,000.00	12,354,400.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	120,977,720.25	550,000,000.00	550,000,000.00	12,354,400.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	149,274,748.25	260,000,000.00	260,000,000.00	179,465,096.45	503,900,000.00	0.00	503,900,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	149,274,748.25	260,000,000.00	260,000,000.00	179,465,096.45	503,900,000.00	0.00	503,900,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	149,071,748.25	240,000,000.00	240,000,000.00	175,176,996.45	311,900,000.00	0.00	311,900,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	203,000.00	20,000,000.00	20,000,000.00	4,288,100.00	50,000,000.00	0.00	50,000,000.00	0.00
23030125	REHABILITATION / REPAIRS - POWER GENERATING PLANTS	0.00	0.00	0.00	0.00	142,000,000.00	0.00	142,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000.00	20,000,000.00	20,000,000.00	1,219,425.00	30,000,000.00	0.00	30,000,000.00	0.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000.00	20,000,000.00	20,000,000.00	1,219,425.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	1,219,425.00	15,000,000.00	0.00	15,000,000.00	0.00
23050103	MONITORING AND EVALUATION	100,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY								
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Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	170,674,307.25	4,024,950,000.00	4,024,950,000.00	19,646,821.00	3,004,206,000.00	0.00	3,004,206,000.00	0.00
21	PERSONNEL COST	0.00	4,800,000.00	4,800,000.00	1,030,000.00	4,800,000.00	0.00	4,800,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	4,800,000.00	4,800,000.00	1,030,000.00	4,800,000.00	0.00	4,800,000.00	0.00
210201	ALLOWANCES	0.00	4,800,000.00	4,800,000.00	1,030,000.00	4,800,000.00	0.00	4,800,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	4,800,000.00	4,800,000.00	1,030,000.00	4,800,000.00	0.00	4,800,000.00	0.00
22	OTHER RECURRENT COSTS	6,194,972.25	75,683,000.00	75,683,000.00	710,678.50	113,607,000.00	0.00	113,607,000.00	0.00
2202	OVERHEAD COST	6,194,972.25	35,473,000.00	35,473,000.00	710,678.50	13,607,000.00	0.00	13,607,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,333,400.00	12,954,000.00	12,954,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,333,400.00	6,877,000.00	6,877,000.00	0.00	1,700,000.00	0.00	1,700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	6,077,000.00	6,077,000.00	0.00	800,000.00	0.00	800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,280,000.00	8,414,000.00	8,414,000.00	560,000.00	6,377,000.00	0.00	6,377,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,280,000.00	8,414,000.00	8,414,000.00	560,000.00	6,377,000.00	0.00	6,377,000.00	0.00
220205	TRAINING - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	1,100,000.00	0.00	1,100,000.00	0.00
22020501	LOCAL TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	450,000.00	0.00	450,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	6,000,000.00	6,000,000.00	0.00	650,000.00	0.00	650,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,580,000.00	4,000,000.00	4,000,000.00	150,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,580,000.00	4,000,000.00	4,000,000.00	150,000.00	3,500,000.00	0.00	3,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,572.25	105,000.00	105,000.00	678.50	130,000.00	0.00	130,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,572.25	105,000.00	105,000.00	678.50	130,000.00	0.00	130,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	40,210,000.00	40,210,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	40,210,000.00	40,210,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	40,210,000.00	40,210,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23	CAPITAL EXPENDITURE	164,479,335.00	3,944,467,000.00	3,944,467,000.00	17,906,142.50	2,885,799,000.00	0.00	2,885,799,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	549,620,000.00	549,620,000.00	0.00	235,799,000.00	0.00	235,799,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	549,620,000.00	549,620,000.00	0.00	235,799,000.00	0.00	235,799,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	549,620,000.00	549,620,000.00	0.00	235,799,000.00	0.00	235,799,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,509,443,000.00	2,509,443,000.00	17,906,142.50	2,000,000,000.00	0.00	2,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,509,443,000.00	2,509,443,000.00	17,906,142.50	2,000,000,000.00	0.00	2,000,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	2,509,443,000.00	2,509,443,000.00	17,906,142.50	2,000,000,000.00	0.00	2,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	164,479,335.00	570,000,000.00	570,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	164,479,335.00	570,000,000.00	570,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	164,479,335.00	570,000,000.00	570,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	315,404,000.00	315,404,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	315,404,000.00	315,404,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	165,404,000.00	165,404,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	70,000,000.00	70,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	80,000,000.00	80,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00

025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLE								
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Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	6,713,476,754.63	11,955,332,000.00	11,955,332,000.00	5,186,851,663.60	20,731,179,000.00	4,500,000,000.00	25,231,179,000.00	0.00
21	PERSONNEL COST	5,790,466.38	69,583,000.00	69,583,000.00	8,792,318.64	32,623,000.00	0.00	32,623,000.00	0.00
2101	SALARY	5,790,466.38	7,593,000.00	7,593,000.00	6,392,318.64	8,335,000.00	0.00	8,335,000.00	0.00
210101	SALARIES AND WAGES	5,790,466.38	7,593,000.00	7,593,000.00	6,392,318.64	8,335,000.00	0.00	8,335,000.00	0.00
21010101	SALARY	5,790,466.38	7,593,000.00	7,593,000.00	6,392,318.64	8,335,000.00	0.00	8,335,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	61,990,000.00	61,990,000.00	2,400,000.00	24,288,000.00	0.00	24,288,000.00	0.00
210201	ALLOWANCES	0.00	61,990,000.00	61,990,000.00	2,400,000.00	24,288,000.00	0.00	24,288,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	61,990,000.00	61,990,000.00	2,400,000.00	24,288,000.00	0.00	24,288,000.00	0.00
22	OTHER RECURRENT COSTS	11,100,981.50	1,300,000,000.00	1,300,000,000.00	6,290,855.10	170,359,000.00	0.00	170,359,000.00	0.00
2202	OVERHEAD COST	11,100,981.50	1,049,324,000.00	1,049,324,000.00	6,290,855.10	160,359,000.00	0.00	160,359,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,760,000.00	2,035,000.00	2,035,000.00	385,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,760,000.00	2,035,000.00	2,035,000.00	385,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	92,000.00	92,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	92,000.00	92,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	287,000.00	287,000.00	125,000.00	325,000.00	0.00	325,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	240,000.00	287,000.00	287,000.00	125,000.00	325,000.00	0.00	325,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,740,000.00	5,000,000.00	5,000,000.00	1,535,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,740,000.00	5,000,000.00	5,000,000.00	1,535,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	340,000.00	340,000.00	97,000.00	384,000.00	0.00	384,000.00	0.00
22020501	LOCAL TRAINING	0.00	340,000.00	340,000.00	97,000.00	384,000.00	0.00	384,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	501,160,000.00	501,160,000.00	1,120,000.00	50,000,0			

220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	250,676,000.00	250,676,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	250,676,000.00	250,676,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23	CAPITAL EXPENDITURE	6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	4,500,000,000.00	25,028,197,000.00	0.00
2301	FIXED ASSETS PURCHASED	490,600,000.00	114,198,000.00	114,198,000.00	0.00	205,882,000.00	0.00	205,882,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	490,600,000.00	114,198,000.00	114,198,000.00	0.00	205,882,000.00	0.00	205,882,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	32,000,000.00	32,000,000.00	0.00	36,160,000.00	0.00	36,160,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	32,000,000.00	32,000,000.00	0.00	33,900,000.00	0.00	33,900,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,000,000.00	30,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	2,936,000.00	0.00	2,936,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	2,599,000.00	2,599,000.00	0.00	2,936,000.00	0.00	2,936,000.00	0.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	490,600,000.00	2,599,000.00	2,599,000.00	0.00	113,000,000.00	0.00	113,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,366,664,316.25	6,835,843,000.00	6,835,843,000.00	4,734,271,489.86	14,290,276,000.00	0.00	14,290,276,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,366,664,316.25	6,835,843,000.00	6,835,843,000.00	4,734,271,489.86	14,290,276,000.00	0.00	14,290,276,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,547,113,303.09	68,000,000.00	68,000,000.00	256,465,555.00	177,262,000.00	0.00	177,262,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	504,928,408.50	1,148,450,000.00	1,148,450,000.00	15,000,000.00	141,275,000.00	0.00	141,275,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	249,773,000.00	249,773,000.00	1,440,316,100.00	468,780,000.00	0.00	468,780,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70,011,977.30	2,018,550,000.00	2,018,550,000.00	74,376,050.00	128,584,000.00	0.00	128,584,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	69,385,552.55	213,570,000.00	213,570,000.00	137,024,382.50	1,483,125,000.00	0.00	1,483,125,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,012,500,000.00	1,012,500,000.00	2,811,089,402.36	11,740,000,000.00	0.00	11,740,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	141,250,000.00	0.00	141,250,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	175,225,074.81	125,000,000.00	125,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	992,158,000.00	992,158,000.00	0.00	4,335,710,000.00	0.00	4,335,710,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	992,158,000.00	992,158,000.00	0.00	4,335,710,000.00	0.00	4,335,710,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	15,000,000.00	15,000,000.00	0.00	3,550,000,000.00	0.00	3,550,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	500,000,000.00	500,000,000.00	0.00	8,412,000.00	0.00	8,412,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	22,333,000.00	22,333,000.00	0.00	114,921,000.00	0.00	114,921,000.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	33,900,000.00	33,900,000.00	0.00	156,420,000.00	0.00	156,420,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	138,425,000.00	138,425,000.00	0.00	282,500,000.00	0.00	282,500,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	282,500,000.00	282,500,000.00	0.00	223,457,000.00	0.00	223,457,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,839,320,990.50	2,643,550,000.00	2,643,550,000.00	437,497,000.00	1,696,329,000.00	4,500,000,000.00	6,196,329,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,839,320,990.50	2,643,550,000.00	2,643,550,000.00	437,497,000.00	1,696,329,000.00	4,500,000,000.00	6,196,329,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	197,750,000.00	197,750,000.00	0.00	26,329,000.00	0.00	26,329,000.00	0.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	0.00	23,300,000.00	23,300,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	1,839,320,990.50	422,500,000.00	422,500,000.00	437,497,000.00	1,580,000,000.00	4,500,000,000.00	6,080,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00

031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	63,839,603.32	67,470,000.00	67,470,000.00	53,497,328.43	68,970,000.00	0.00	68,970,000.00	0.00
21	PERSONNEL COST	63,331,603.32	65,970,000.00	65,970,000.00	53,497,328.43	67,470,000.00	0.00	67,470,000.00	0.00
2101	SALARY	63,331,603.32	65,970,000.00	65,970,000.00	53,497,328.43	67,470,000.00	0.00	67,470,000.00	0.00
210101	SALARIES AND WAGES	63,331,603.32	65,970,000.00	65,970,000.00	53,497,328.43	67,470,000.00	0.00	67,470,000.00	0.00
21010101	SALARY	63,331,603.32	65,970,000.00	65,970,000.00	53,497,328.43	67,470,000.00	0.00	67,470,000.00	0.00
22	OTHER RECURRENT COSTS	508,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
2202	OVERHEAD COST	508,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	500,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	250,000.00	250,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	508,000.00	549,000.00	549,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	508,000.00	549,000.00	549,000.00	0.00	400,000.00	0.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	55,000.00	55,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	15,000.00	15,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	200,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	85,000.00	85,000.00	0.00	349,000.00	0.00	349,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	85,000.00	85,000.00	0.00	99,000.00	0.00	99,000.00	0.00

031805100100 BORNO STATE HIGH COURT OF JUSTICE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	730,970,244.26	1,215,300,000.00	1,215,300,000.00	311,110,573.79	1,705,000,000.00	0.00	1,705,000,000.00	0.00
21	PERSONNEL COST	540,327,642.76	755,000,000.00	755,000,000.00	311,110,573.79	755,000,000.00	0.00	755,000,000.00	0.00
2101	SALARY	540,327,642.76	755,000,000.00	755,000,000.00	311,110,573.79	755,000,000.00	0.00	755,000,000.00	0.00
210101	SALARIES AND WAGES	540,327,642.76	755,000,000.00	755,000,000.00	311,110,573.79	755,000,000.00	0.00	755,000,000.00	0.00
21010101	SALARY	540,327,642.76	755,000,000.00	755,000,000.00	311,110,573.79	755,000,000.00	0.00	755,000,000.00	0.00
22	OTHER RECURRENT COSTS	190,642,601.50	420,300,000.00	420,300,000.00	0.00	910,000,000.00	0.00	910,000,000.00	0.00
2202	OVERHEAD COST	190,642,601.50	420,300,000.00	420,300,000.00	0.00	910,000,000.00	0.00	910,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	70,059,577.00	100,000,000.00	100,000,000.00	0.00	386,000,000.00	0.00	386,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,911,400.00	20,000,000.00	20,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,296,900.00	20,000,000.00	20,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22,708,768.00	30,000,000.00	30,000,000.00	0.00	133,000,000.00	0.00	133,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	15,142,509.00	30,000,000.00	30,000,000.00	0.00	133,000,000.00	0.00	133,000,000.00	0.00
220202	UTILITIES - GENERAL	10,195,200.00	18,880,000.00	18,880,000.00	0.00	19,180,000.00	0.00	19,180,000.00	0.00
22020201	ELECTRICITY CHARGES	199,000.00	2,700,000.00	2,700,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,112,400.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	7,346,800.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,000.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,513,000.00	3,480,000.00	3,480,000.00	0.00	480,000.00	0.00	480,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,407,850.00	34,380,000.00	34,380,000.00	0.00	33,180,000.00	0.00	33,180,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,388,350.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020302	BOOKS	66,000.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	0.00	2,750,000.00	0.00
22020303	NEWSPAPERS	230,000.00	250,000.00	250,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	249,000.00	2,240,000.00	2,240,000.00	0.00	1,240,000.00	0.00	1,240,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,564,500.00	4,790,000.00	4,790,000.00	0.00	4,790,000.00	0.00	4,790,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	890,000.00	3,350,000.00	3,350,000.00	0.00	3,350,000.00	0.00	3,350,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	20,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,968,900.00	65,320,000.00	65,320,000.00	0.00	55,420,000.00	0.00	55,420,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,989,100.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,807,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,517,100.00	19,970,000.00	19,970,000.00	0.00	10,070,000.00	0.00	10,070,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,062,500.00	5,730,000.00	5,730,000.00	0.00	5,730,000.00	0.00	5,730,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,902,800.00	10,620,000.00	10,620,000.00	0.00	10,620,000.00	0.00	10,620,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,690,400.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
220205	TRAINING - GENERAL	1,533,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	1,533,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,621,600.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22020601	SECURITY SERVICES	1,003,100.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00	7,500,000.00	0.00
22020602	OFFICE RENT	207,500.00	7,000,000.00	7,000,000.00	0.00	7,500,000.00	0.00	7,500,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	411,000.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,040,000.00	5,040,000.00	0.00	5,040,000.00	0.00	5,040,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	1,660,000.00	1,660,000.00	0.00	1,660,000.00	0.00	1,660,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,630,000.00	1,630,000.00	0.00	1,630,000.00	0.00	1,630,000.00	0.00
22020703	LEGAL SERVICES	0.00	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00	1,750,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	40,000,400.00	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	13,113,500.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	510,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	26,376,900.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,224.50	110,000.00	110,000.00	0.00	110,000.00	0.00	110,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,224.50	110,000.00	110,000.00	0.00	110,000.00	0.00	110,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	29,850,850.00	76,570,000.00	76,570,000.00	0.00	290,570,000.00	0.00	290,570,000.00	0.00
22021001	REFRESHMENT & MEALS	4,704,600.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,700,000.00	8,000,000.00	8,000,000.00	0.00	14,000,000.00	0.00	14,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	110,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,129,250.00	25,000,000.00	25,000,000.00	0.00	125,000,000.00	0.00	125,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,268,400.00	14,000,000.00	14,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	9,520,600.00	14,000,000.00	14,000,000.00	0.00	114,000,000.00	0.00	114,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,418,000.00	2,570,000.00	2,570,000.00	0.00	2,570,000.00	0.00	2,570,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00

031805300100		BORNO STATE SHARIA COURT OF APPEAL							
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	119,964,633.73	142,812,000.00	142,812,000.00	61,788,642.30	306,019,000.00	0.00	306,019,000.00	0.00
21	PERSONNEL COST	100,000,000.00	98,585,000.00	98,585,000.00	61,788,642.30	95,000,000.00	0.00	95,000,000.00	0.00
2101	SALARY	100,000,000.00	98,585,000.00	98,585,000.00	61,788,642.30	95,000,000.00	0.00	95,000,000.00	0.00
210101	SALARIES AND WAGES	100,000,000.00	98,585,000.00	98,585,000.00	61,788,642.30	95,000,000.00	0.00	95,000,000.00	0.00
21010101	SALARY	100,000,000.00	98,585,000.00	98,585,000.00	61,788,642.30	95,000,000.00	0.00	95,000,000.00	0.00
22	OTHER RECURRENT COSTS	19,964,633.73	27,270,000.00	27,270,000.00	0.00	193,765,000.00	0.00	193,765,000.00	0.00
2202	OVERHEAD COST	19,964,633.73	27,270,000.00	27,270,000.00	0.00	193,765,000.00	0.00	193,765,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,045,000.00	5,000,000.00	5,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,045,000.00	5,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
220202	UTILITIES - GENERAL	1,135,000.00	1,000,000.00	1,000,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,135,000.00	1,000,000.00	1,000,000.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	286,500.00	300,000.00	300,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	286,500.00	300,000.00	300,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,619,100.00	19,300,000.00	19,300,000.00	0.00	1,400,000.00	0.00	1,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,300.00	1,800,000.00	1,800,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,158,300.00	500,000.00	500,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,008,000.00	7,000,000.00	0.00	200,000.00	0.00	200,000.00	0.00	
22020406	OTHER MAINTENANCE SERVICES	152,500.00	10,000,000.00	10,000,000.00	0.00	700,000.00	0.00	700,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,406,130.00	500,000.00	500,000.00	0.00	5,300,000.00	0.00	5,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	184,455.00	250,000.00	250,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,221,675.00	250,000.00	250,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

220209	FINANCIAL CHARGES - GENERAL	4,478.73	20,000.00	20,000.00	0.00	25,000.00	0.00	25,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,478.73	20,000.00	20,000.00	0.00	25,000.00	0.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,468,425.00	1,150,000.00	1,150,000.00	0.00	80,040,000.00	0.00	80,040,000.00	0.00
22021001	REFRESHMENT & MEALS	2,453,500.00	150,000.00	150,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	14,925.00	1,000,000.00	1,000,000.00	0.00	40,000.00	0.00	40,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	16,957,000.00	16,957,000.00	0.00	17,254,000.00	0.00	17,254,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	16,957,000.00	16,957,000.00	0.00	17,254,000.00	0.00	17,254,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	16,957,000.00	16,957,000.00	0.00	17,254,000.00	0.00	17,254,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	1,957,000.00	1,957,000.00	0.00	7,254,000.00	0.00	7,254,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

031805400100 BORNO STATE AREA COURT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	206,792,434.06	251,631,000.00	251,631,000.00	90,643,315.12	326,631,000.00	0.00	326,631,000.00	0.00
21	PERSONNEL COST	206,792,434.06	250,431,000.00	250,431,000.00	90,643,315.12	250,431,000.00	0.00	250,431,000.00	0.00
2101	SALARY	206,792,434.06	250,431,000.00	250,431,000.00	90,643,315.12	250,431,000.00	0.00	250,431,000.00	0.00
210101	SALARIES AND WAGES	206,792,434.06	250,431,000.00	250,431,000.00	90,643,315.12	250,431,000.00	0.00	250,431,000.00	0.00
21010101	SALARY	206,792,434.06	250,431,000.00	250,431,000.00	90,643,315.12	250,431,000.00	0.00	250,431,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	1,200,000.00	1,200,000.00	0.00	76,200,000.00	0.00	76,200,000.00	0.00
2202	OVERHEAD COST	0.00	1,200,000.00	1,200,000.00	0.00	76,200,000.00	0.00	76,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	300,000.00	300,000.00	0.00	20,300,000.00	0.00	20,300,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	150,000.00	150,000.00	0.00	10,150,000.00	0.00	10,150,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	150,000.00	150,000.00	0.00	10,150,000.00	0.00	10,150,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220205	TRAINING - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020501	LOCAL TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	250,000.00	250,000.00	0.00	55,250,000.00	0.00	55,250,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	150,000.00	150,000.00	0.00	5,150,000.00	0.00	5,150,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000.00	50,000.00	0.00	20,050,000.00	0.00	20,050,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	50,000.00	50,000.00	0.00	30,050,000.00	0.00	30,050,000.00	0.00

032600100100 MINISTRY OF JUSTICE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	88,933,051.43	1,343,804,000.00	1,343,804,000.00	2,106,942,641.64	1,453,674,000.00	0.00	1,453,674,000.00	0.00
21	PERSONNEL COST	16,900,110.00	235,999,000.00	235,999,000.00	185,093,304.30	193,414,000.00	0.00	193,414,000.00	0.00
2101	SALARY	16,900,110.00	235,999,000.00	235,999,000.00	185,093,304.30	178,414,000.00	0.00	178,414,000.00	0.00
210101	SALARIES AND WAGES	16,900,110.00	235,999,000.00	235,999,000.00	185,093,304.30	178,414,000.00	0.00	178,414,000.00	0.00
21010101	SALARY	16,900,110.00	235,999,000.00	235,999,000.00	185,093,304.30	178,414,000.00	0.00	178,414,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	72,032,941.43	410,805,000.00	410,805,000.00	1,822,660,225.94	491,260,000.00	0.00	491,260,000.00	0.00
2202	OVERHEAD COST	72,032,941.43	410,805,000.00	410,805,000.00	1,822,660,225.94	491,260,000.00	0.00	491,260,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,132,000.00	29,000,000.00	29,000,000.00	2,645,000.00	100,000,000.00	0.00	100,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,132,000.00	24,000,000.00	24,000,000.00	2,645,000.00	25,000,000.00	0.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
220202	UTILITIES - GENERAL	210,000.00	6,750,000.00	6,750,000.00	20,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	210,000.00	5,250,000.00	5,250,000.00	20,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,153,500.00	50,000,000.00	50,000,000.00	19,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,153,500.00	33,000,000.00	33,000,000.00	19,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	17,000,000.00	17,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,014,000.00	36,815,000.00	36,815,000.00	326,500.00	39,760,000.00	0.00	39,760,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	51,000.00	7,515,000.00	7,515,000.00	42,500.00	10,000,000.00	0.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,390,400.00	3,090,000.00	3,090,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,164,000.00	2,000,000.00	2,000,000.00	0.00	2,260,000.00	0.00	2,260,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,000,000.00	2,000,000.00	95,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,350,000.00	15,000,000.00	15,000,000.00	162,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,058,600.00	7,210,000.00	7,210,000.00	27,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	1,541.43	87,220,000.00	87,220,000.00	2,197,500.00	52,000,000.00	0.00	52,000,000.00	0.00
22020501	LOCAL TRAINING	1,541.43	87,220,000.00	87,220,000.00	2,197,500.00	52,000,000.00	0.00	52,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	39,521,900.00	40,000,000.00	40,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22020601	SECURITY SERVICES	599,400.00	25,000,000.00	25,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020602	OFFICE RENT	5,520,000.00	5,000,000.00	5,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020603	RESIDENTIAL RENT	33,402,500.00	5,000,000.00	5,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	65,000,000.00	65,000,000.00	3,446,000.00	63,000,000.00	0.00	63,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	53,000,000.00	53,000,000.00	3,446,000.00	50,000,000.00	0.00	50,000,000.00	0.00

032600700100 Borno State Higher Islamic School									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	4,944,743.92	46,910,000.00	46,910,000.00	0.00	23,020,000.00	0.00	23,020,000.00	0.00
22	OTHER RECURRENT COSTS	4,944,743.92	16,910,000.00	16,910,000.00	0.00	11,020,000.00	0.00	11,020,000.00	0.00
2202	OVERHEAD COST	4,944,743.92	16,910,000.00	16,910,000.00	0.00	11,020,000.00	0.00	11,020,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	661,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	661,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	617,000.00	760,000.00	760,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020201	ELECTRICITY CHARGES	617,000.00	760,000.00	760,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,822,836.25	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,822,836.25	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	632,000.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	632,000.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	935,000.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	935,000.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	11,907.67	150,000.00	150,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,907.67	150,000.00	150,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	265,000.00	4,000,000.00	4,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021001	REFRESHMENT & MEALS	265,000.00	4,000,000.00	4,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	30,000,000.00	30,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	30,000,000.00	30,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	12,000,000.00	12,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	0.00	18,000,000.00	18,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	619,548,359.43	4,395,300,000.00	4,395,300,000.00	2,814,112,778.88	4,887,296,000.00	0.00	4,887,296,000.00	0.00
21	PERSONNEL COST	71,971,343.89	101,512,000.00	101,512,000.00	46,769,531.60	106,588,000.00	0.00	106,588,000.00	0.00
2101	SALARY	71,971,343.89	96,000,000.00	96,000,000.00	46,769,531.60	100,800,000.00	0.00	100,800,000.00	0.00
210101	SALARIES AND WAGES	71,971,343.89	96,000,000.00	96,000,000.00	46,769,531.60	100,800,000.00	0.00	100,800,000.00	0.00
21010101	SALARY	71,971,343.89	96,000,000.00	96,000,000.00	46,769,531.60	100,800,000.00	0.00	100,800,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	5,512,000.00	5,512,000.00	0.00	5,788,000.00	0.00	5,788,000.00	0.00
210201	ALLOWANCES	0.00	5,512,000.00	5,512,000.00	0.00	5,788,000.00	0.00	5,788,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	5,512,000.00	5,512,000.00	0.00	5,788,000.00	0.00	5,788,000.00	0.00
22	OTHER RECURRENT COSTS	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	0.00	561,441,000.00	0.00
2202	OVERHEAD COST	9,000,736.50	550,000,000.00	550,000,000.00	540,433,121.28	561,441,000.00	0.00	561,441,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	470,000.00	8,000,000.00	8,000,000.00	28,170,000.00	24,400,000.00	0.00	24,400,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	470,000.00	6,000,000.00	6,000,000.00	8,470,000.00	3,300,000.00	0.00	3,300,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	19,700,000.00	21,100,000.00	0.00	21,100,000.00	0.00
220202	UTILITIES - GENERAL	555,000.00	2,000,000.00	2,000,000.00	550,000.00	1,100,000.00	0.00	1,100,000.00	0.00
22020201	ELECTRICITY CHARGES	555,000.00	2,000,000.00	2,000,000.00	550,000.00	1,100,000.00	0.00	1,100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	960,000.00	3,500,000.00	3,500,000.00	884,800.00	1,925,000.00	0.00	1,925,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	960,000.00	3,500,000.00	3,500,000.00	884,800.00	1,925,000.00	0.00	1,925,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,933,800.00	18,000,000.00	18,000,000.00	5,660,000.00	9,900,000.00	0.00	9,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,243,000.00	4,000,000.00	4,000,000.00	2,100,000.00	2,200,000.00	0.00	2,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	460,000.00	3,000,000.00	3,000,000.00	0.00	1,650,000.00	0.00	1,650,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	285,000.00	2,500,000.00	2,500,000.00	0.00	1,375,000.00	0.00	1,375,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	945,800.00	3,500,000.00	3,500,000.00	1,195,000.00	1,925,000.00	0.00	1,925,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	5,000,000.00	5,000,000.00	2,365,000.00	2,750,000.00	0.00	2,750,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	2,000,000.00	70,000.00	1,100,000.00	0.00	1,100,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	70,000.00	1,100,000.00	0.00	1,100,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	1,650,000.00	0.00	1,650,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	1,650,000.00	0.00	1,650,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	290,200.00	3,500,000.00	3,500,000.00	2,185,200.00	1,925,000.00	0.00	1,925,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	290,200.00	3,500,000.00	3,500,000.00	2,185,200.00	1,925,000.00	0.00	1,925,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,431,000.00	1,000,000.00	1,000,000.00	13,121.28	550,000.00	0.00	550,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,431,000.00	1,000,000.00	1,000,000.00	13,121.28	550,000.00	0.00	550,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,360,736.50	509,000,000.00	509,000,000.00	502,900,000.00	518,891,000.00	0.00	518,891,000.00	0.00
22021001	REFRESHMENT & MEALS	736.50	5,500,000.00	5,500,000.00	2,900,000.00	3,025,000.00	0.00	3,025,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,490,000.00	3,500,000.00	3,500,000.00	0.00	1,925,000.00	0.00	1,925,000.00	0.00
22021007	WELFARE PACKAGES	870,000.00	500,000,000.00	500,000,000.00	500,000,000.00	513,941,000.00	0.00	513,941,000.00	0.00
23	CAPITAL EXPENDITURE	538,576,279.04	3,743,788,000.00	3,743,788,000.00	2,226,910,126.00	4,219,267,000.00	0.00	4,219,267,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	17,000,000.00	17,000,000.00	0.00	17,850,000.00	0.00	17,850,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	17,000,000.00	17,000,000.00	0.00	17,850,000.00	0.00	17,850,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	12,000,000.00	12,000,000.00	0.00	12,600,000.00	0.00	12,600,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	10,038,000.00	10,038,000.00	0.00	180,540,000.00	0.00	180,540,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	10,038,000.00	10,038,000.00	0.00	180,540,000.00	0.00	180,540,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,038,000.00	10,038,000.00	0.00	180,540,000.00	0.00	180,540,000.00	0.00
2303	REHABILITATION / REPAIRS	6,020,000.00	56,250,000.00	56,250,000.00	0.00	59,063,000.00	0.00	59,063,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,020,000.00	56,250,000.00	56,250,000.00	0.00	59,063,000.00	0.00	59,063,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	10,250,000.00	10,250,000.00	0.00	10,763,000.00	0.00	10,763,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	6,020,000.00	21,000,000.00	21,000,000.00	0.00	22,050,000.00	0.00	22,050,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00	25,000,000.00	0.00	26,250,000.00	0.00	26,250,000.00	0.00
2305	OTHER CAPITAL PROJECTS	532,556,279.04	3,660,500,000.00	3,660,500,000.00	2,226,910,126.00	3,961,814,000.00	0.00	3,961,814,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	532,556,279.04	3,660,500,000.00	3,660,500,000.00	2,226,910,126.00	3,961,814,000.00	0.00	3,961,814,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,500,000.00	10,500,000.00	0.00	11,025,000.00	0.00	11,025,000.00	0.00

23050104	ANNIVERSARIES/CELEBRATIONS	29,491,304.00	650,000,000.00	650,000,000.00	51,202,500.00	482,500,000.00	0.00	482,500,000.00	0.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	503,064,975.04	3,000,000,000.00	3,000,000,000.00	2,175,707,626.00	3,468,289,000.00	0.00	3,468,289,000.00	0.00

051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVA								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	6,126,083,104.94	10,601,680,000.00	10,601,680,000.00	3,317,218,528.06	11,072,563,000.00	0.00	11,072,563,000.00	20,000,000.00
21	PERSONNEL COST	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	0.00	255,000,000.00	0.00
2101	SALARY	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	0.00	255,000,000.00	0.00
210101	SALARIES AND WAGES	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	0.00	255,000,000.00	0.00
21010101	SALARY	1,064,605,601.42	1,109,000,000.00	1,109,000,000.00	169,699,447.72	255,000,000.00	0.00	255,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,731,846,751.09	2,506,750,000.00	2,506,750,000.00	729,853,084.02	1,901,811,000.00	0.00	1,901,811,000.00	0.00
2202	OVERHEAD COST	1,731,846,751.09	2,506,750,000.00	2,506,750,000.00	729,853,084.02	1,901,811,000.00	0.00	1,901,811,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	21,076,000.00	27,000,000.00	27,000,000.00	15,023,500.00	33,290,000.00	0.00	33,290,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,076,000.00	27,000,000.00	27,000,000.00	15,023,500.00	33,290,000.00	0.00	33,290,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,602,415,666.74	1,410,650,000.00	1,410,650,000.00	655,733,600.00	1,615,100,000.00	0.00	1,615,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,715,000.00	35,000,000.00	35,000,000.00	5,683,600.00	26,250,000.00	0.00	26,250,000.00	0.00
22020302	BOOKS	2,129,701.74	8,000,000.00	8,000,000.00	50,000.00	5,250,000.00	0.00	5,250,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,270,250.00	8,000,000.00	8,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	302,150,000.00	302,150,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	69,450,350.00	30,500,000.00	30,500,000.00	0.00	31,500,000.00	0.00	31,500,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	717,126,198.00	226,000,000.00	226,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	801,724,167.00	801,000,000.00	801,000,000.00	650,000,000.00	1,400,000,000.00	0.00	1,400,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,269,200.00	68,100,000.00	68,100,000.00	5,780,200.00	23,100,000.00	0.00	23,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,600,000.00	15,000,000.00	15,000,000.00	3,768,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,154,200.00	2,000,000.00	2,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	515,000.00	30,000,000.00	30,000,000.00	2,012,200.00	10,500,000.00	0.00	10,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	21,100,000.00	21,100,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
220205	TRAINING - GENERAL	56,325,450.10	84,130,000.00	84,130,000.00	0.00	92,130,000.00	0.00	92,130,000.00	0.00
22020501	LOCAL TRAINING	34,166,700.00	31,000,000.00	31,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	22,158,750.10	53,130,000.00	53,130,000.00	0.00	52,130,000.00	0.00	52,130,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	760,000.00	45,850,000.00	45,850,000.00	0.00	892,000.00	0.00	892,000.00	0.00
22020701	FINANCIAL CONSULTING	760,000.00	45,850,000.00	45,850,000.00	0.00	892,000.00	0.00	892,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	135,434.25	2,020,000.00	2,020,000.00	31,122.77	179,000.00	0.00	179,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	135,434.25	2,020,000.00	2,020,000.00	31,122.77	179,000.00	0.00	179,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	43,865,000.00	869,000,000.00	869,000,000.00	53,284,661.25	137,120,000.00	0.00	137,120,000.00	0.00
22021001	REFRESHMENT & MEALS	7,090,000.00	33,000,000.00	33,000,000.00	382,500.00	12,120,000.00	0.00	12,120,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	32,060,000.00	760,000,000.00	760,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22021007	WELFARE PACKAGES	4,715,000.00	76,000,000.00	76,000,000.00	52,902,161.25	75,000,000.00	0.00	75,000,000.00	0.00
23	CAPITAL EXPENDITURE	3,329,630,752.43	6,985,930,000.00	6,985,930,000.00	2,417,665,996.32	8,915,752,000.00	0.00	8,915,752,000.00	20,000,000.00
2301	FIXED ASSETS PURCHASED	3,211,933,752.17	1,976,930,000.00	1,976,930,000.00	29,720,400.00	596,522,000.00	0.00	596,522,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,211,933,752.17	1,976,930,000.00	1,976,930,000.00	29,720,400.00	596,522,000.00	0.00	596,522,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	136,965,938.30	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	309,872,316.21	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,100,000.00	7,100,000.00	0.00	2,142,000.00	0.00	2,142,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	26,050,000.00	26,050,000.00	0.00	1,071,000.00	0.00	1,071,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	111,301,440.00	7,100,000.00	7,100,000.00	0.00	2,142,000.00	0.00	2,142,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	7,000,000.00	7,000,000.00	0.00	2,020,000.00	0.00	2,020,000.00	0.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	47,401,580.00	75,000,000.00	75,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,677,940,715.41	497,930,000.00	497,930,000.00	4,276,400.00	396,930,000.00	0.00	396,930,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	650,659,985.25	510,500,000.00	510,500,000.00	0.00	10,605,000.00	0.00	10,605,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	106,000,000.00	36,250,000.00	36,250,000.00	25,444,000.00	26,512,000.00	0.00	26,512,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	129,811,777.00	110,000,000.00	110,000,000.00	0.00	10,100,000.00	0.00	10,100,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	41,980,000.00	650,000,000.00	650,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	117,697,000.26	3,395,000,000.00	3,395,000,000.00	1,316,139,714.82	6,157,950,000.00	0.00	6,157,950,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	117,697,000.26	3,395,000,000.00	3,395,000,000.00	1,316,139,714.82	6,157,950,000.00	0.00	6,157,950,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	117,697,000.26	440,000,000.00	440,000,000.00	0.00	30,600,000.00	0.00	30,600,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	1,180,000,000.00	1,180,000,000.00	0.00	1,540,600,000.00	0.00	1,540,600,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	1,500,000,000.00	1,500,000,000.00	1,311,386,214.82	3,500,000,000.00	0.00	3,500,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	100,000,000.00	100,000,000.00	0.00	40,400,000.00	0.00	40,400,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	35,000,000.00	35,000,000.00	4,753,500.00	15,750,000.00	0.00	15,750,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	40,000,000.00	40,000,000.00	0.00	30,600,000.00	0.00	30,600,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,064,000,000.00	1,064,000,000.00	57,620,500.00	627,140,000.00	0.00	627,140,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,064,000,000.00	1,064,000,000.00	57,620,500.00	627,140,000.00	0.00	627,140,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	1,030,000,000.00	1,030,000,000.00	57,620,500.00	500,000,000.00	0.00	500,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	21,000,000.00	21,000,000.00	0.00	7,140,000.00	0.00	7,140,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	13,000,000.00	13,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00
23040101	TREE PLANTING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	530,000,000.00	530,000,000.00	1,014,185,381.50	1,514,140,000.00	0.00	1,514,140,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	530,000,000.00	530,000,000.00	1,014,185,381.50	1,514,140,000.00	0.00		

051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	193,644,439.01	8,151,575,000.00	8,192,575,000.00	164,195,042.68	5,892,099,000.00	0.00	5,892,099,000.00	0.00
21	PERSONNEL COST	77,778,834.76	63,200,000.00	104,200,000.00	144,839,285.98	65,100,000.00	0.00	65,100,000.00	0.00
2101	SALARY	66,083,834.76	62,000,000.00	62,000,000.00	52,912,193.16	63,840,000.00	0.00	63,840,000.00	0.00
210101	SALARIES AND WAGES	66,083,834.76	62,000,000.00	62,000,000.00	52,912,193.16	63,840,000.00	0.00	63,840,000.00	0.00
21010101	SALARY	66,083,834.76	62,000,000.00	62,000,000.00	52,912,193.16	63,840,000.00	0.00	63,840,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,695,000.00	1,200,000.00	42,200,000.00	91,927,092.82	1,260,000.00	0.00	1,260,000.00	0.00
210201	ALLOWANCES	11,695,000.00	1,200,000.00	42,200,000.00	91,927,092.82	1,260,000.00	0.00	1,260,000.00	0.00
21020101	NON REGULAR ALLOWANCES	11,695,000.00	1,200,000.00	42,200,000.00	91,927,092.82	1,260,000.00	0.00	1,260,000.00	0.00
22	OTHER RECURRENT COSTS	43,571,965.75	52,581,000.00	52,581,000.00	19,355,756.70	38,586,000.00	0.00	38,586,000.00	0.00
2202	OVERHEAD COST	43,571,965.75	52,581,000.00	52,581,000.00	19,355,756.70	38,586,000.00	0.00	38,586,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,653,000.00	6,993,000.00	6,993,000.00	3,692,800.00	3,077,000.00	0.00	3,077,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,653,000.00	6,993,000.00	6,993,000.00	3,692,800.00	3,077,000.00	0.00	3,077,000.00	0.00
220202	UTILITIES - GENERAL	0.00	3,200,000.00	3,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	3,200,000.00	3,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,016,525.00	5,310,000.00	5,310,000.00	180,000.00	3,200,000.00	0.00	3,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,016,525.00	5,310,000.00	5,310,000.00	180,000.00	3,200,000.00	0.00	3,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,753,000.00	9,203,000.00	9,203,000.00	2,038,000.00	9,663,000.00	0.00	9,663,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	64,000.00	9,203,000.00	9,203,000.00	2,038,000.00	1,463,000.00	0.00	1,463,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,689,000.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	2,700,000.00	0.00	2,700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	5,270,000.00	4,996,000.00	4,996,000.00	1,679,000.00	2,700,000.00	0.00	2,700,000.00	0.00
22020501	LOCAL TRAINING	5,270,000.00	4,996,000.00	4,996,000.00	1,679,000.00	2,700,000.00	0.00	2,700,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,118,000.00	3,250,000.00	3,250,000.00	1,000,000.00	1,100,000.00	0.00	1,100,000.00	0.00
22020601	SECURITY SERVICES	4,118,000.00	3,250,000.00	3,250,000.00	1,000,000.00	1,100,000.00	0.00	1,100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,284,475.00	8,193,000.00	8,193,000.00	7,703,200.00	4,400,000.00	0.00	4,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,284,475.00	8,193,000.00	8,193,000.00	7,703,200.00	4,400,000.00	0.00	4,400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,965.75	53,000.00	53,000.00	5,756.70	55,000.00	0.00	55,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,965.75	53,000.00	53,000.00	5,756.70	55,000.00	0.00	55,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,470,000.00	11,383,000.00	11,383,000.00	3,057,000.00	11,991,000.00	0.00	11,991,000.00	0.00
22021001	REFRESHMENT & MEALS	1,020,000.00	4,318,000.00	4,318,000.00	3,057,000.00	4,574,000.00	0.00	4,574,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	450,000.00	7,065,000.00	7,065,000.00	0.00	7,417,000.00	0.00	7,417,000.00	0.00
23	CAPITAL EXPENDITURE	72,293,638.50	8,035,794,000.00	8,035,794,000.00	0.00	5,788,413,000.00	0.00	5,788,413,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,314,091.50	2,245,675,000.00	2,245,675,000.00	0.00	1,207,958,000.00	0.00	1,207,958,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,314,091.50	2,245,675,000.00	2,245,675,000.00	0.00	1,207,958,000.00	0.00	1,207,958,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	324,200,000.00	324,200,000.00	0.00	240,410,000.00	0.00	240,410,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	25,150,000.00	25,150,000.00	0.00	26,407,000.00	0.00	26,407,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,575,000.00	5,575,000.00	0.00	5,854,000.00	0.00	5,854,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	5,475,000.00	5,475,000.00	0.00	5,749,000.00	0.00	5,749,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	6,525,000.00	6,525,000.00	0.00	6,851,000.00	0.00	6,851,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,314,091.50	750,000,000.00	750,000,000.00	0.00	262,500,000.00	0.00	262,500,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	35,750,000.00	35,750,000.00	0.00	37,538,000.00	0.00	37,538,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	10,250,000.00	10,250,000.00	0.00	10,762,000.00	0.00	10,762,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	15,250,000.00	15,250,000.00	0.00	16,012,000.00	0.00	16,012,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	0.00	1,067,500,000.00	1,067,500,000.00	0.00	595,875,000.00	0.00	595,875,000.00	0.00
2302	CONSTRUCTION / PROVISION	51,337,096.00	3,303,461,000.00	3,303,461,000.00	0.00	2,512,695,000.00	0.00	2,512,695,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	51,337,096.00	3,303,461,000.00	3,303,461,000.00	0.00	2,512,695,000.00	0.00	2,512,695,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	752,500,000.00	752,500,000.00	0.00	265,125,000.00	0.00	265,125,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	21,663,071.50	1,000,000,000.00	1,000,000,000.00	0.00	1,144,061,000.00	0.00	1,144,061,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	221,000,000.00	221,000,000.00	0.00	232,050,000.00	0.00	232,050,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	163,000,000.00	163,000,000.00	0.00	171,150,000.00	0.00	171,150,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	28,000,000.00	63,500,000.00	63,500,000.00	0.00	66,675,000.00	0.00	66,675,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,072,661,000.00	1,072,661,000.00	0.00	601,294,000.00	0.00	601,294,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,674,024.50	30,800,000.00	30,800,000.00	0.00	32,340,000.00	0.00	32,340,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,164,615,000.00	1,164,615,000.00	0.00	1,364,615,000.00	0.00	1,364,615,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,164,615,000.00	1,164,615,000.00	0.00	1,364,615,000.00	0.00	1,364,615,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	1,164,615,000.00	1,164,615,000.00	0.00	1,364,615,000.00	0.00	1,364,615,000.00	0.00
2305	OTHER CAPITAL PROJECTS	642,451.00	1,322,043,000.00	1,322,043,000.00	0.00	703,145,000.00	0.00	703,145,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	642,451.00	1,322,043,000.00	1,322,043,000.00	0.00	703,145,000.00	0.00	703,145,000.00	0.00
23050103	MONITORING AND EVALUATION	642,451.00	241,043,000.00	241,043,000.00	0.00	253,095,000.00	0.00	253,095,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	1,081,000,000.00	1,081,000,000.00	0.00	450,050,000.00	0.00	450,050,000.00	0.00

051700800100 BORNO STATE LIBRARY BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	57,745,324.61	116,347,000.00	116,347,000.00	41,304,188.60	95,597,000.00	11,946,000.00	107,543,000.00	0.00
21	PERSONNEL COST	56,076,422.35	62,796,000.00	62,796,000.00	40,684,240.85	62,992,000.00	0.00	62,992,000.00	0.00
2101	SALARY	55,817,522.35	53,296,000.00	53,296,000.00	40,604,240.85	53,492,000.00	0.00	53,492,000.00	0.00
210101	SALARIES AND WAGES	55,817,522.35	53,296,000.00	53,296,000.00	40,604,240.85	53,492,000.00	0.00	53,492,000.00	0.00
21010101	SALARY	55,817,522.35	53,296,000.00	53,296,000.00	40,604,240.85	53,492,000.00	0.00	53,492,000.00	0

220203	MATERIALS & SUPPLIES - GENERAL	387,375.00	1,000,000.00	1,000,000.00	100,000.00	400,000.00	750,000.00	1,150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	93,725.00	500,000.00	500,000.00	0.00	150,000.00	100,000.00	250,000.00	0.00
22020303	NEWSPAPERS	199,400.00	250,000.00	250,000.00	100,000.00	250,000.00	500,000.00	750,000.00	0.00
22020304	MAGAZINES & PERIODICALS	94,250.00	250,000.00	250,000.00	0.00	0.00	150,000.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	127,150.00	350,000.00	350,000.00	0.00	150,000.00	200,000.00	350,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	60,750.00	100,000.00	100,000.00	0.00	0.00	100,000.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	66,400.00	250,000.00	250,000.00	0.00	150,000.00	100,000.00	250,000.00	0.00
220205	TRAINING - GENERAL	182,775.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	182,775.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	971,602.26	2,051,000.00	2,051,000.00	519,000.00	2,004,000.00	996,000.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	969,400.00	2,000,000.00	2,000,000.00	100,000.00	4,000.00	996,000.00	1,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,202.26	51,000.00	51,000.00	419,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	947.75	51,000.00	0.00	51,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	947.75	51,000.00	0.00	51,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	10,000,000.00	40,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000.00	20,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000.00	20,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

051701000100 BORNO STATE AGENCY FOR MASS LITERACY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	184,791,541.94	371,532,000.00	371,532,000.00	135,513,770.16	281,907,000.00	2,510,000.00	284,417,000.00	0.00
21	PERSONNEL COST	182,251,109.10	200,902,000.00	200,902,000.00	134,274,828.22	140,417,000.00	0.00	140,417,000.00	0.00
2101	SALARY	182,251,109.10	200,902,000.00	200,902,000.00	134,274,828.22	140,417,000.00	0.00	140,417,000.00	0.00
210101	SALARIES AND WAGES	182,251,109.10	200,902,000.00	200,902,000.00	134,274,828.22	140,417,000.00	0.00	140,417,000.00	0.00
21010101	SALARY	182,251,109.10	200,902,000.00	200,902,000.00	134,274,828.22	140,417,000.00	0.00	140,417,000.00	0.00
22	OTHER RECURRENT COSTS	2,029,762.59	630,000.00	630,000.00	1,238,941.94	490,000.00	2,510,000.00	3,000,000.00	0.00
2202	OVERHEAD COST	2,029,762.59	630,000.00	630,000.00	1,238,941.94	490,000.00	2,510,000.00	3,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	349,500.00	200,000.00	200,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	349,500.00	200,000.00	200,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220202	UTILITIES - GENERAL	59,500.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
22020201	ELECTRICITY CHARGES	20,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020203	INTERNET ACCESS CHARGES	39,500.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	270,500.00	90,000.00	90,000.00	508,950.00	80,000.00	920,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,500.00	60,000.00	60,000.00	130,500.00	50,000.00	200,000.00	250,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000.00	30,000.00	30,000.00	378,450.00	30,000.00	720,000.00	750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	50,000.00	50,000.00	0.00	40,000.00	0.00	40,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	50,000.00	50,000.00	0.00	40,000.00	0.00	40,000.00	0.00
220205	TRAINING - GENERAL	300,000.00	50,000.00	50,000.00	0.00	40,000.00	990,000.00	1,030,000.00	0.00
22020501	LOCAL TRAINING	300,000.00	50,000.00	50,000.00	0.00	40,000.00	990,000.00	1,030,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	570,000.00	75,000.00	75,000.00	234,050.00	60,000.00	350,000.00	410,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	160,000.00	50,000.00	50,000.00	84,050.00	40,000.00	160,000.00	200,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	210,000.00	25,000.00	25,000.00	150,000.00	20,000.00	190,000.00	210,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,262.59	10,000.00	10,000.00	5,941.94	10,000.00	0.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,262.59	10,000.00	10,000.00	5,941.94	10,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	375,000.00	125,000.00	125,000.00	490,000.00	80,000.00	250,000.00	330,000.00	0.00
22021001	REFRESHMENT & MEALS	50,000.00	25,000.00	25,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	185,000.00	25,000.00	25,000.00	490,000.00	20,000.00	0.00	20,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	40,000.00	25,000.00	25,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22021007	WELFARE PACKAGES	50,000.00	25,000.00	25,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	25,000.00	25,000.00	0.00	0.00	250,000.00	250,000.00	0.00
23	CAPITAL EXPENDITURE	510,670.25	170,000,000.00	170,000,000.00	0.00	141,000,000.00	0.00	141,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	270,353.25	47,000,000.00	47,000,000.00	0.00	38,000,000.00	0.00	38,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	270,353.25	47,000,000.00	47,000,000.00	0.00	38,000,000.00	0.00	38,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	150,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	120,353.25	15,000,000.00	15,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	65,000,000.00	65,000,000.00	0.00	43,000,000.00	0.00	43,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	65,000,000.00	65,000,000.00	0.00	43,000,000.00	0.00	43,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	240,317.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	240,317.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	240,317.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	18,000,000.00	18,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	18,000,000.00	18,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	18,000,000.00	18,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

051701100100 BORNO STATE NOMADIC EDUCATION BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	9,953,550.00	8,340,000.00	8,340,000.00	150,220.00	8,118,000.00	0.00	8,118,000.00	0.00
21	PERSONNEL COST	9,306,000.00	240,000.00	240,000.00	0.00	318,000.00	0.00	318,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,306,000.00	240,000.00	240,000.00	0.00	318,000.00	0.00	318,000.00	0.00
210201	ALLOWANCES	9,306,000.00	240,000.00	240,000.00	0.00	318,000.00	0.00	318,000.00	0.00
21020101	NON REGULAR ALLOWANCES	9,306,000.00	240,000.00	240,000.00	0.00	318,000.00	0.00	318,000.00	0.00
22	OTHER RECURRENT COSTS	647,550.00	600,000.00	600,000.00	150,220.00	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	647,550.00	600,000.00	600,000.00	150,220.00	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	267,000.00	200,000.00	200,000.00	86,000.00	200,000.00	0.00	200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	267,000.00	200,000.00	200,000.00	86,000.00	200,000.00	0.00	200,000.00	0.00
220202	UTILITIES - GENERAL	55,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	55,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	130,000.00	173,000.00	173,000.00	64,000.00	173,000.00	0.00	173,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	130,000.00	173,000.00	173,000.00	64,000.00	173,000.00	0.00	173,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	194,000.00	22,000.00	22,000.00	0.00	22,000.00	0.00	22,000.00	0.00
22020801	MOTOR VEHICLE - FUEL COST	194,000.00	22,000.00	22,000.00	0.00	22,000.00	0.00	22,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,550.00	5,000.00	5,000.00	220.00	5,000.00	0.00	5,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,550.00	5,000.00	5,000.00	220.00	5,000.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	7,500,000.00	7,500,000.00	0.00	7,200,000.00	0.00	7,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	2,500,000.00	2,500,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,500,000.00	2,500,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00	700,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00

051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	2,948,047,153.87	4,336,920,000.00	4,336,920,000.00	2,305,188,570.80	4,904,159,000.00	0.00	4,904,159,000.00	0.00
21	PERSONNEL COST	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	0.00	4,200,000,000.00	0.00
2101	SALARY	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	0.00	4,200,000,000.00	0.00
210101	SALARIES AND WAGES	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	0.00	4,200,000,000.00	0.00
21010101	SALARY	2,917,217,159.62	4,200,000,000.00	4,200,000,000.00	2,221,021,844.50	4,200,000,000.00	0.00	4,200,000,000.00	0.00
22	OTHER RECURRENT COSTS	30,829,994.25	34,420,000.00	34,420,000.00	84,166,726.30	32,159,000.00	0.00	32,159,000.00	0.00
2202	OVERHEAD COST	30,829,994.25	34,420,000.00	34,420,000.00	84,166,726.30	32,159,000.00	0.00	32,159,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	670,000.00	4,000,000.00	4,000,000.00	183,600.00	1,300,000.00	0.00	1,300,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	670,000.00	4,000,000.00	4,000,000.00	183,600.00	1,300,000.00	0.00	1,300,000.00	0.00
220202	UTILITIES - GENERAL	4,900.00	600,000.00	600,000.00	78,000.00	600,000.00	0.00	600,000.00	0.00
22020201	ELECTRICITY CHARGES	4,900.00	300,000.00	300,000.00	67,000.00	300,000.00	0.00	300,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	300,000.00	11,000.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	246,500.00	300,000.00	300,000.00	10,500.00	259,000.00	0.00	259,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	246,500.00	300,000.00	300,000.00	10,500.00	259,000.00	0.00	259,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	449,600.00	2,500,000.00	2,500,000.00	246,800.00	4,000,000.00	0.00	4,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	449,600.00	1,500,000.00	1,500,000.00	246,800.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	27,676,000.00	24,000,000.00	24,000,000.00	83,010,500.00	24,000,000.00	0.00	24,000,000.00	0.00
22020501	LOCAL TRAINING	27,676,000.00	24,000,000.00	24,000,000.00	83,010,500.00	24,000,000.00	0.00	24,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	500,000.00	500,000.00	116,800.00	500,000.00	0.00	500,000.00	0.00
22020601	SECURITY SERVICES	0.00	500,000.00	500,000.00	116,800.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	500,000.00	0.00	450,000.00	0.00	450,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	500,000.00	500,000.00	0.00	450,000.00	0.00	450,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,780,600.00	2,000,000.00	2,000,000.00	517,640.00	1,000,000.00	0.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE - FUEL COST	1,780,600.00	2,000,000.00	2,000,000.00	517,640.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,394.25	20,000.00	20,000.00	2,886.30	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,394.25	20,000.00	20,000.00	2,886.30	50,000.00	0.00	50,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	102,500,000.00	102,500,000.00	0.00	672,000,000.00	0.00	672,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	12,500,000.00	12,500,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	12,500,000.00	12,500,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	10,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	30,000,000.00	30,000,000.00	0.00	420,000,000.00	0.00	420,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	30,000,000.00	30,000,000.00	0.00	420,000,000.00	0.00	420,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	30,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00

051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
21	EXPENDITURES	952,481,543.90	1,716,400,000.00	1,716,400,000.00	550,848,417.20	2,355,390,000.00	0.00	2,355,390,000.00	0.00
21	PERSONNEL COST	36,790,000.00	66,400,000.00	66,400,000.00	19,966,755.69	66,870,000.00	0.00	66,870,000.00	0.00
2101	SALARY	36,790,000.00	66,400,000.00	66,400,000.00	19,966,755.69	66,870,000.00	0.00	66,870,000.00	0.00
210101	SALARIES AND WAGES	36,790,000.00	66,400,000.00	66,400,000.00	19,966,755.69	66,870,000.00	0.00	66,870,000.00	0.00
21010101	SALARY	36,790,000.00	66,400,000.00	66,400,000.00	19,966,755.69	66,870,000.00	0.00	66,870,000.00	0.00
22	OTHER RECURRENT COSTS	101,864,821.23	260,000,000.00	260,000,000.00	44,534,976.17	251,520,000.00	0.00	251,520,000.00	0.00
2202	OVERHEAD COST	101,864,821.23	260,000,000.00	260,000,000.00	44,534,976.17	251,520,000.00	0.00	251,520,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,781,600.00	35,000,000.00	35,000,000.00	4,238,000.00	35,000,000.00	0.00	35,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,054,100.00	7,500,000.00	7,500,000.00	2,291,000.00	7,500,000.00	0.00	7,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,727,500.00	7,500,000.00	7,500,000.00	1,947,000.00	7,500,000.00	0.00	7,500,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	9,415,206.36	6,588,000.00	6,588,000.00	553,800.00	6,358,000.00	0.00	6,358,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	500,000.00	500,000.00	144,800.00	500,000.00	0.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	500,000.00	24,000.00	500,000.00	0.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	4,891,158.36	300,000.00	300,000.00	45,000.00	300,000.00	0.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	288,000.00	288,000.00	340,000.00	288,000.00	0.00	288,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,524,048.00	5,000,000.00	5,000,000.00	0.00	4,770,000.00	0.00	4,770,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	26,395,993.77	81,000,000.00	81,000,000.00	1,902,600.00	60,000,000.00	0.00	60,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,020,000.00	4,000,000.00	4,000,000.00	1,272,600.00	4,000,000.00	0.00	4,000,000.00	0.00
22020302	BOOKS	710,000.00	25,000,000.00	25,000,000.00	30,000.00	25,000,000.00	0.00	25,000,000.00	0.00
22020303	NEWSPAPERS	395,000.00	3,000,000.00	3,000,000.00	600,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	7,122,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,188,493.77	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,020,000.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	940,000.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,792,005.94	19,250,000.00	19,250,000.00	240,500.00	16,000,000.00	0.00	16,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,613,000.00	5,000,000.00	5,000,000.00	240,500.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	84,000.00	3,250,000.00	3,250,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	57,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	37,505.94	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	32,000,000.00	32,000,000.00	12,611,200.00	40,000,000.00	0.00	40,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	11,000,000.00	11,000,000.00	7,038,500.00	20,000,000.00	0.00	20,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	21,000,000.00	21,000,000.00	5,572,700.00	20,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,862,000.00	2,862,000.00	325,000.00	2,862,000.00	0.00	2,862,000.00	0.00
22020601	SECURITY SERVICES	0.00	1,422,000.00	1,422,000.00	265,000.00	1,422,000.00	0.00	1,422,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,440,000.00	1,440,000.00	60,000.00	1,440,000.00	0.00	1,440,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	387,500.00	4,000,000.00	0.00	4,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	387,500.00	2,000,000.00	0.00	2,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	5,000,000.00	5,000,000.00	3,826,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	5,000,000.00	5,000,000.00	3,826,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	33,816.17	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	33,816.17	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	46,480,015.16	68,200,000.00	68,200,000.00	20,416,560.00	82,200,000.00	0.00	82,200,000.00	0.00
22021001	REFRESHMENT & MEALS	23,296,000.00	20,000,000.00	20,000,000.00	16,716,360.00	20,000,000.00	0.00	20,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	23,184,015.16	30,000,000.00	30,000,000.00	900,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	900,200.00	5,000,000.00	0.00	5,000,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	5,000,000.00	5,000,000.00	1,500,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	0.00	0.00	0.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	6,200,000.00	6,200,000.00	0.00	5,200,000.00	0.00	5,200,000.00	0.00
23	CAPITAL EXPENDITURE	813,826,722.67	1,390,000,000.00	1,390,000,000.00	486,346,685.34	2,037,000,000.00	0.00	2,037,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	287,233,171.47	240,000,000.00	240,000,000.00	102,252,343.20	452,000,000.00	0.00	452,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	287,233,171.47	240,000,000.00	240,000,000.00	102,252,343.20	452,000,000.00	0.00	452,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	10,499,000.00	50,000,000.00	50,000,000.00	6,375,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000.00	15,000,000.00	15,000,000.00	19,894,473.20	30,000,000.00	0.00	30,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	69,455.75	5,000,000.00	5,000,000.00	2,716,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	25,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	100,000,000.00	100,000,000.00	21,767,500.00	100,000,000.00	0.00	100,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	111,522,022.24	5,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	97,642,693.48	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	14,000,000.00	2,000,000.00	2,000,000.00	2,679,540.00	4,000,000.00	0.00	4,000,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	3,500,000.00	50,000,000.00	50,000,000.00	48,819,830.00	100,000,000.00	0.00	100,000,000.00	0.00
23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	301,905,057.30	650,000,000.00	650,000,000.00	201,785,042.14	800,000,000.00	0.00	800,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	301,905,057.30	650,000,000.00	650,000,000.00	201,785,042.14	800,000,000.00	0.00	800,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,490,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,051,600.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.		

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	36,339,828.50	100,000,000.00	100,000,000.00	48,088,000.00	200,000,000.00	0.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	81,477,587.44	250,000,000.00	250,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	81,477,587.44	250,000,000.00	250,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	68,285,587.44	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	13,192,000.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	1,000,000.00	15,000,000.00	15,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,000,000.00	15,000,000.00	15,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
23040101	TREE PLANTING	1,000,000.00	15,000,000.00	15,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	142,210,906.46	235,000,000.00	235,000,000.00	182,309,300.00	430,000,000.00	0.00	430,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	142,210,906.46	235,000,000.00	235,000,000.00	182,309,300.00	430,000,000.00	0.00	430,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	13,583,000.00	50,000,000.00	50,000,000.00	27,850,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	26,611,750.00	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	14,155,900.00	25,000,000.00	25,000,000.00	45,550,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	87,860,256.46	100,000,000.00	100,000,000.00	108,909,300.00	200,000,000.00	0.00	200,000,000.00	0.00

051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSA)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
21	EXPENDITURES	0.00	488,152,000.00	488,152,000.00	0.00	1,122,016,000.00	0.00	1,122,016,000.00	0.00
21	PERSONNEL COST	0.00	8,614,000.00	8,614,000.00	0.00	2,478,000.00	0.00	2,478,000.00	0.00
2101	SALARY	0.00	8,614,000.00	8,614,000.00	0.00	2,478,000.00	0.00	2,478,000.00	0.00
210101	SALARIES AND WAGES	0.00	8,614,000.00	8,614,000.00	0.00	2,478,000.00	0.00	2,478,000.00	0.00
21010101	SALARY	0.00	8,614,000.00	8,614,000.00	0.00	2,478,000.00	0.00	2,478,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	28,765,000.00	28,765,000.00	0.00	28,765,000.00	0.00	28,765,000.00	0.00
2202	OVERHEAD COST	0.00	28,765,000.00	28,765,000.00	0.00	28,765,000.00	0.00	28,765,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,330,000.00	3,330,000.00	0.00	3,330,000.00	0.00	3,330,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,330,000.00	3,330,000.00	0.00	3,330,000.00	0.00	3,330,000.00	0.00
220202	UTILITIES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,250,000.00	2,250,000.00	0.00	2,250,000.00	0.00	2,250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,250,000.00	2,250,000.00	0.00	2,250,000.00	0.00	2,250,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	6,335,000.00	6,335,000.00	0.00	6,335,000.00	0.00	6,335,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,335,000.00	3,335,000.00	0.00	3,335,000.00	0.00	3,335,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,330,000.00	2,330,000.00	0.00	2,330,000.00	0.00	2,330,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,330,000.00	2,330,000.00	0.00	2,330,000.00	0.00	2,330,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	2,600,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	2,600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,660,000.00	2,660,000.00	0.00	2,660,000.00	0.00	2,660,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,660,000.00	2,660,000.00	0.00	2,660,000.00	0.00	2,660,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	5,210,000.00	5,210,000.00	0.00	7,210,000.00	0.00	7,210,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,210,000.00	1,210,000.00	0.00	1,210,000.00	0.00	1,210,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	4,000,000.00	4,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	450,773,000.00	450,773,000.00	0.00	1,090,773,000.00	0.00	1,090,773,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	89,000,000.00	89,000,000.00	0.00	89,000,000.00	0.00	89,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	89,000,000.00	89,000,000.00	0.00	89,000,000.00	0.00	89,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	122,000,000.00	122,000,000.00	0.00	462,000,000.00	0.00	462,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	122,000,000.00	122,000,000.00	0.00	462,000,000.00	0.00	462,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	30,000,000.00	30,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	62,000,000.00	62,000,000.00	0.00	162,000,000.00	0.00	162,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	15,000,000.00	15,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	42,000,000.00	42,000,000.00	0.00	142,000,000.00	0.00	142,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	42,000,000.00	42,000,000.00	0.00	142,000,000.00	0.00	142,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	42,000,000.00	42,000,000.00	0.00	142,000,000.00	0.00	142,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	197,773,000.00	197,773,000.00	0.00	397,773,000.00	0.00	397,773,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	197,773,000.00	197,773,000.00	0.00	397,773,000.00	0.00	397,773,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	10,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	172,773,000.00	172,773,000.00	0.00	272,773,000.00	0.00	272,773,000.00	0.00

051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	1,529,071,857.18	1,774,000,000.00	1,774,000,000.00	0.00	3,145,246,000.00	0.00	3,145,246,000.00	0.00
21	PERSONNEL COST	1,291,608,607.09	1,524,000,000.00	1,524,000,000.00	0.00	1,892,981,000.00	0.00	1,892,981,000.00	0.00
2101	SALARY	1,250,183,607.09	1,500,000,000.00	1,500,000,000.00	0.00	1,820,981,000.00	0.00	1,820,981,000.00	0.00
210101	SALARIES AND WAGES	1,250,183,607.09	1,500,000,000.00	1,500,000,000.00	0.00	1,820,981,000.00	0.00	1,820,981,000.00	0.00
21010101	SALARY	1,250,183,607.09	1,500,000,000.00	1,500,000,000.00	0.00	1,820,981,000.00	0.00	1,820,981,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,425,000.00	24,000,000.00	24,000,000.00	0.00	72,000,000.00	0.00	72,000,000.00	0.00
210201	ALLOWANCES	41,425,000.00	24,000,000.00	24,000,000.00	0.00	72,000,000.00	0.00	72,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	41,425,000.00	24,000,000.00	24,000,000.00	0.00	72,000,000.00	0.00	72,000,000.00	0.00
22	OTHER RECURRENT COSTS	189,994,500.53	100,000,000.00	100,000,000.00	0.00	360,000,000.00	0.00	360,000,000.00	0.00
2202	OVERHEAD COST	189,994,500.53	100,000,000.00	100,000,000.00	0.00	360,000,000.00	0.00	360,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,861,250.00	11,500,000.00	11,500,000.00	0.00	22,500,000.00	0.00	22,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,345,000.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,085,000.00	2,500,000.00	2,500,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,431,250.00	4,000,000.00	4,000,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
220202	UTILITIES - GENERAL	2,228,500.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,228,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	51,739,282.00	25,500,000.00	25,500,000.00	0.00	108,000,000.00	0.00	108,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,500,000.00	2,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020302	BOOKS	4,359,050.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	62,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,584,500.00	15,000,000.00	15,000,000.00	0.00	52,000,000.00	0.00	52,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	45,733,732.00	2,500,000.00	2,500,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,001,352.00	12,500,000.00	12,500,000.00	0.00	54,000,000.00	0.00	54,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,717,360.00	1,500,000.00	1,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,320,850.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,409,200.00	4,500,000.00	4,500,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,553,942.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	7,799,710.00	4,000,000.00	4,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020601	SECURITY SERVICES	4,241,200.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,558,510.00	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,277,100.00	3,500,000.00	3,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
22020701	FINANCIAL CONSULTING	14,858,700.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020703	LEGAL SERVICES	418,400.00	1,000,000.00	1,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,900,500.00	13,000,000.00	13,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	18,500.00	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,882,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	407,500.00	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	407,500.00	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	42,779,306.53	24,500,000.00	24,500,000.00	0.00	129,500,000.00	0.00	129,500,000.00	0.00
22021001	FRESHMENT & MEALS	5,419,000.00	1,500,000.00	1,500,000.00	0.00	13,500,000.00	0.00	13,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	22,148,338.00	2,500,000.00	2,500,000.00	0.00	26,500,000.00	0.00	26,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	312,193.53	1,000,000.00	1,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,481,825.00	1,500,000.00	1,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22021007	WELFARE PACKAGES	7,307,250.00	1,000,000.00	1,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,110,700.00	17,000,000.00	17,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23	CAPITAL EXPENDITURE	47,468,749.56	150,000,000.00	150,000,000.00	0.00	892,265,000.00	0.00	892,265,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	44,000,000.00	44,000,000.00	0.00	240,000,000.00	0.00	240,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	44,000,000.00	44,000,000.00	0.00	240,000,000.00	0.00	240,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	44,000,000.00	44,000,000.00	0.00	240,000,000.00	0.00	240,000,000.00	0.00
2303	REHABILITATION / REPAIRS	41,696,749.56	25,000,000.00	25,000,000.00	0.00	437,265,000.00	0.00	437,265,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	41,696,749.56	25,000,000.00	25,000,000.00	0.00	437,265,000.00	0.00	437,265,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	6,068,707.00	10,000,000.00	10,000,000.00	0.00	297,000,000.00	0.00	297,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,628,042.56	15,000,000.00	15,000,000.00	0.00	140,265,000.00	0.00	140,265,000.00	0.00
2305	OTHER CAPITAL PROJECTS	5,772,000.00	81,000,000.00	81,000,000.00	0.00	215,000,000.00	0.00	215,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,772,000.00	81,000,000.00	81,000,000.00	0.00	215,000,000.00	0.00	215,000,000.00	0.00
23050103	MONITORING AND EVALUATION	5,772,000.00	81,000,000.00	81,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

051706800100 BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	32,900,000.00	32,900,000.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	32,900,000.00	32,900,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	17,400,000.00	17,400,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	17,400,000.00	17,400,000.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	5,250,000.00	5,250,000.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	10,150,000.00	10,150,000.00	0.00	0.00	0.00	0.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	15,500,000.00	15,500,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	15,500,000.00	15,500,000.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00

051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	487,096,780.74	950,000,000.00	950,000,000.00	0.00	1,294,352,000.00	0.00	1,294,352,000.00	0.00
21	PERSONNEL COST	445,440,907.28	500,000,000.00	500,000,000.00	0.00	531,144,000.00	0.00	531,144,000.00	0.00
2101	SALARY	445,440,907.28	500,000,000.00	500,000,000.00	0.00	531,144,000.00	0.00	531,144,000.00	0.00
210101	SALARIES AND WAGES	445,440,907.28	500,000,000.00	500,000,000.00	0.00	531,144,000.00	0.00	531,144,000.00	0.00
21010101	SALARY	445,440,907.28	500,000,000.00	500,000,000.00	0.00	531,144,000.00	0.00	531,144,000.00	0.00
22	OTHER RECURRENT COSTS	35,405,873.46	90,000,000.00	90,000,000.00	0.00	94,708,000.00	0.00	94,708,000.00	0.00
2202	OVERHEAD COST	35,405,873.46	90,000,000.00	90,000,000.00	0.00	94,708,000.00	0.00	94,708,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,652,300.09	28,265,000.00	28,265,000.00	0.00	28,444,000.00	0.00	28,444,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,921,290.00	10,915,000.00	10,915,000.00	0.00	10,093,000.00	0.00	10,093,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,426,700.00	6,350,000.00	6,350,000.00	0.00	7,351,000.00	0.00	7,351,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,304,310.09	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
220202	UTILITIES - GENERAL	1,750,000.00	3,725,000.00	3,725,000.00	0.00	5,568,000.00	0.00	5,568,000.00	0.00
22020201	ELECTRICITY CHARGES	740,000.00	1,190,000.00	1,190,000.00	0.00	1,250,000.00	0.00	1,250,000.00	0.00
22020202	TELEPHONE CHARGES	970,000.00	1,102,000.00	1,102,000.00	0.00	1,158,000.00	0.00	1,158,000.00	0.00
22020203	INTERNET ACCESS CHARGES	40,000.00	1,433,000.00	1,433,000.00	0.00	3,160,000.00	0.00	3,160,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,472,000.00	11,483,000.00	11,483,000.00	0.00	11,904,000.00	0.00	11,904,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	122,000.00	4,648,000.00	4,648,000.00	0.00	5,368,000.00	0.00	5,368,000.00	0.00
22020302	BOOKS	5,350,000.00	6,835,000.00	6,835,000.00	0.00	6,536,000.00	0.00	6,536,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,710,000.00	10,449,000.00	10,449,000.00	0.00	11,520,000.00	0.00	11,520,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	210,000.00	5,788,000.00	5,788,000.00	0.00	6,381,000.00	0.00	6,381,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,500,000.00	4,661,000.00	4,661,000.00	0.00	5,139,000.00	0.00	5,139,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,554,800.00	7,766,000.00	7,766,000.00	0.00	7,562,000.00	0.00	7,562,000.00	0.00
22020601	SECURITY SERVICES	1,554,800.00	7,766,000.00	7,766,000.00	0.00	7,562,000.00	0.00	7,562,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,204,000.00	7,823,000.00	7,823,000.00	0.00	8,708,000.00	0.00	8,708,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,144,000.00	5,159,000.00	5,159,000.00	0.00	5,689,000.00	0.00	5,689,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,000.00	2,664,000.00	2,664,000.00	0.00	3,019,000.00	0.00	3,019,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	62,773.37	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	62,773.37	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	19,989,000.00	19,989,000.00	0.00	20,502,000.00	0.00	20,502,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	2,030,000.00	2,030,000.00	0.00	2,239,000.00	0.00	2,239,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,959,000.00	2,959,000.00	0.00	3,263,000.00	0.00	3,263,000.00	0.00
22021007	WELFARE PACKAGES	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23	CAPITAL EXPENDITURE	6,250,000.00	360,000,000.00	360,000,000.00	0.00	668,500,000.00	0.00	668,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,750,000.00	125,000,000.00	125,000,000.00	0.00	58,000,000.00	0.00	58,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,750,000.00	125,000,000.00	125,000,000.00	0.00	58,000,000.00	0.00	58,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	950,000.00	25,000,000.00	25,000,000.00	0.00	38,000,000.00	0.00	38,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	800,000.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,500,000.00	235,000,000.00	235,000,000.00	0.00	410,500,000.00	0.00	410,500,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,500,000.00	235,000,000.00	235,000,000.00	0.00	410,500,000.00	0.00	410,500,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	790,000.00	10,000,000.00	10,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,030,000.00	25,000,000.00	25,000,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,680,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00

051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	499,146,260.52	917,100,000.00	917,100,000.00	0.00	1,498,837,000.00	0.00	1,498,837,000.00	0.00
21	PERSONNEL COST	489,058,516.97	507,500,000.00	507,500,000.00	0.00	644,237,000.00	0.00	644,237,000.00	0.00
2101	SALARY	487,155,516.97	500,000,000.00	500,000,000.00	0.00	637,237,000.00	0.00	637,237,000.00	0.00
210101	SALARIES AND WAGES	487,155,516.97	500,000,000.00	500,000,000.00	0.00	637,237,000.00	0.00	637,237,000.00	0.00
21010101	SALARY	487,155,516.97	500,000,000.00	500,000,000.00	0.00	637,237,000.00	0.00	637,237,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,903,000.00	7,500,000.00	7,500,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
210201	ALLOWANCES	1,903,000.00	7,500,000.00	7,500,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	1,903,000.00	7,500,000.00	7,500,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22	OTHER RECURRENT COSTS	10,087,743.55	128,000,000.00	128,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00
2202	OVERHEAD COST	10,087,743.55	128,000,000.00	128,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	464,000.00	10,000,000.00	10,000,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	269,000.00	5,000,000.00	5,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	195,000.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	35,000.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	35,000.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,009,000.00	15,000,000.00	15,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	780,000.00	5,500,000.00	5,500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020302	BOOKS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	544,000.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	598,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	17,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	60,000.00	1,500,000.00	1,500,000.00					

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	448,500.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	125,500.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	667,300.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	72,000.00	34,000,000.00	34,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	30,000,000.00	30,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	72,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	41,000.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020708	MEDICAL CONSULTING	41,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,851,500.00	13,000,000.00	13,000,000.00	0.00	9,500,000.00	0.00	9,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,456,000.00	8,000,000.00	8,000,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	395,500.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,143.55	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,143.55	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,637,000.00	30,000,000.00	30,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
22021001	REFRESHMENT & MEALS	480,000.00	3,000,000.00	3,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,613,000.00	7,000,000.00	7,000,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	347,000.00	3,500,000.00	3,500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	28,700.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22021007	WELFARE PACKAGES	697,000.00	6,000,000.00	6,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021009	SPORTING ACTIVITIES	40,000.00	2,500,000.00	2,500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	411,300.00	3,000,000.00	3,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	281,600,000.00	281,600,000.00	0.00	781,600,000.00	0.00	781,600,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	202,500,000.00	202,500,000.00	0.00	602,500,000.00	0.00	602,500,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	202,500,000.00	202,500,000.00	0.00	602,500,000.00	0.00	602,500,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	75,500,000.00	75,500,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	0.00	15,500,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,500,000.00	100,500,000.00	0.00	516,000,000.00	0.00	516,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	32,100,000.00	32,100,000.00	0.00	32,100,000.00	0.00	32,100,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	32,100,000.00	32,100,000.00	0.00	32,100,000.00	0.00	32,100,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00	5,600,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	0.00	15,500,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	16,000,000.00	16,000,000.00	0.00	116,000,000.00	0.00	116,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	16,000,000.00	16,000,000.00	0.00	116,000,000.00	0.00	116,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	5,500,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

051705600100 BORNO STATE UNIVERSITY (BOSU)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	949,325,628.88	2,848,720,000.00	2,723,971,000.00	0.00	3,869,290,000.00	0.00	3,869,290,000.00	0.00
21	PERSONNEL COST	549,319,954.97	916,000,000.00	916,000,000.00	0.00	1,104,790,000.00	0.00	1,104,790,000.00	0.00
2101	SALARY	549,319,954.97	916,000,000.00	916,000,000.00	0.00	1,104,790,000.00	0.00	1,104,790,000.00	0.00
210101	SALARIES AND WAGES	549,319,954.97	916,000,000.00	916,000,000.00	0.00	1,104,790,000.00	0.00	1,104,790,000.00	0.00
21010101	SALARY	549,319,954.97	916,000,000.00	916,000,000.00	0.00	1,104,790,000.00	0.00	1,104,790,000.00	0.00
22	OTHER RECURRENT COSTS	38,603,455.60	432,720,000.00	432,720,000.00	0.00	630,500,000.00	0.00	630,500,000.00	0.00
2202	OVERHEAD COST	38,603,455.60	432,720,000.00	432,720,000.00	0.00	630,500,000.00	0.00	630,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,667,810.00	40,000,000.00	40,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,484,610.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,183,200.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	1,165,000.00	6,800,000.00	6,800,000.00	0.00	43,500,000.00	0.00	43,500,000.00	0.00
22020201	ELECTRICITY CHARGES	939,000.00	2,800,000.00	2,800,000.00	0.00	33,000,000.00	0.00	33,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	2,600,000.00	2,600,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020205	WATER RATES	226,000.00	1,400,000.00	1,400,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,135,100.00	77,100,000.00	77,100,000.00	0.00	108,500,000.00	0.00	108,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,282,400.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020302	BOOKS	270,000.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	602,000.00	9,400,000.00	9,400,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	275,000.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,922,200.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	0.00	15,500,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,783,500.00	18,700,000.00	18,700,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,620,400.00	30,300,000.00	30,300,000.00	0.00	58,000,000.00	0.00	58,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,634,400.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	6,500,000.00	6,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,200,000.00	6,800,000.00	6,800,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,786,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220205	TRAINING - GENERAL	370,000.00	7,500,000.00	7,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	370,000.00	7,500,000.00	7,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,714,150.00	21,000,000.00	21,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
22020601	SECURITY SERVICES	2,464,150.00	5,800,000.00	5,800,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,250,000.00	15,200,000.00	15,200,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,154,500.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	4,154,500.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	30,245.60	152,500,000.00	152,500,000.00	0.00	204,000,000.00	0.00	204,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	20,000,000.00	20,000,000.00	0.00	84,000,000.00	0.00	84,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	30,245.60	126,000,000.00	126,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,049,750.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,049,750.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,696,500.00	69,500,000.00	69,500,000.00	0.00	106,500,000.00	0.00	106,500,000.00	0.00
22021001	REFRESHMENT & MEALS	4,931,000.00	8,000,000.00	8,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	365,500.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	2,500,000.00	2,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	17,000,000.00	17,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
23	CAPITAL EXPENDITURE	361,402,218.31	1,500,000,000.00	1,375,251,000.00	0.00	2,134,000,000.00	0.00	2,134,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	29,727,414.00	1,100,000,000.00	975,251,000.00	0.00	1,279,000,000.00	0.00	1,279,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	29,727,414.00	1,100,000,000.00	975,251,000.00	0.00	1,279,000,000.00	0.00	1,279,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	495,000,000.00	0.00	495,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	26,902,094.00	400,000,000.00	275,251,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,825,320.00	300,000,000.00	300,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	400,000,000.00	400,000,000.00	0.00	384,000,000.00	0.00	384,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	204,187,758.71	300,000,000.00	300,000,000.00	0.00	705,000,000.00	0.00	705,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	204,187,758.71	300,000,000.00	300,000,000.00	0.00	705,000,000.00	0.00	705,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,950,000.00	300,000,000.00	300,000,000.00	0.00	505,000,000.00	0.00	505,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	57,656,185.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	137,581,572.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	127,487,045.60	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	127,487,045.60	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	127,487,045.60	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00

051705700100 BORNO STATE SCHOLARSHIPS BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	428,570,554.88	1,107,922,000.00	1,107,922,000.00	0.00	2,537,689,000.00	1,500,000.00	2,539,189,000.00	0.00
21	PERSONNEL COST	1,545,887.28	2,566,000.00	2,566,000.00	0.00	3,000,000.00	1,500,000.00	4,500,000.00	0.00
2101	SALARY	566,387.28	566,000.00	566,000.00	0.00	1,000,000.00	1,500,000.00	2,500,000.00	0.00
210101	SALARIES AND WAGES	566,387.28	566,000.00	566,000.00	0.00	1,000,000.00	1,500,000.00	2,500,000.00	0.00
21010101	SALARY	566,387.28	566,000.00	566,000.00	0.00	1,000,000.00	1,500,000.00	2,500,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	979,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
210201	ALLOWANCES	979,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	979,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22	OTHER RECURRENT COSTS	23,964.00	4,861,000.00	4,861,000.00	0.00	130,179,000.00	0.00	130,179,000.00	0.00
2202	OVERHEAD COST	23,964.00	4,856,000.00	4,856,000.00	0.00	130,169,000.00	0.00	130,169,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,700,000.00	2,700,000.00	0.00	105,972,000.00	0.00	105,972,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00	200,000.00	0.00	2,200,000.00	0.00	2,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,500,000.00	2,500,000.00	0.00	3,772,000.00	0.00	3,772,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	0.00	85,000.00	0.00	85,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	50,000.00	50,000.00	0.00	35,000.00	0.00	35,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,500.00	211,000.00	211,000.00	0.00	2,587,000.00	0.00	2,587,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	206,000.00	206,000.00	0.00	2,582,000.00	0.00	2,582,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	20,500.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	130,000.00	130,000.00	0.00	1,652,000.00	0.00	1,652,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	50,000.00	50,000.00	0.00	865,000.00	0.00	865,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	50,000.00	50,000.00	0.00	757,000.00	0.00	757,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	10,000.00	10,000.00	0.00	1,010,000.00	0.00	1,010,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	10,000.00	10,000.00	0.00	1,010,000.00	0.00	1,010,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	50,000.00	50,000.00	0.00	1,427,000.00	0.00	1,427,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000.00	50,000.00	0.00	1,427,000.00	0.00	1,427,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	0.00	96,000.00	0.00	96,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	96,000.00	0.00	96,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,464.00	1,555,000.00	1,555,000.00	0.00	17,340,000.00	0.00	17,340,000.00	0.00

22021001	REFRESHMENT & MEALS	3,464.00	50,000.00	50,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	3,050,000.00	0.00	3,050,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	1,500,000.00	0.00	10,285,000.00	0.00	10,285,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2203	LOANS AND ADVANCES	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22030101	MOTOR CYCLE ADVANCES	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	10,000.00	0.00
23	CAPITAL EXPENDITURE	427,000,703.60	1,100,495,000.00	1,100,495,000.00	0.00	2,404,510,000.00	0.00	2,404,510,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,777,955.76	700,000.00	700,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,777,955.76	700,000.00	700,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	1,302,817.76	300,000.00	300,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	200,000.00	200,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	475,138.00	200,000.00	200,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	425,222,747.84	1,089,795,000.00	1,089,795,000.00	0.00	2,400,010,000.00	0.00	2,400,010,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	425,222,747.84	1,089,795,000.00	1,089,795,000.00	0.00	2,400,010,000.00	0.00	2,400,010,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	425,222,747.84	1,089,785,000.00	1,089,785,000.00	0.00	2,400,000,000.00	0.00	2,400,000,000.00	0.00

Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGE								
2	EXPENDITURES	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMIN								
2	EXPENDITURES	145,111,003.20	181,500,000.00	181,500,000.00	0.00	178,761,000.00	76,000,000.00	254,761,000.00	0.00
21	PERSONNEL COST	139,485,348.90	140,000,000.00	140,000,000.00	0.00	157,050,000.00	0.00	157,050,000.00	0.00
2101	SALARY	139,485,348.90	140,000,000.00	140,000,000.00	0.00	157,050,000.00	0.00	157,050,000.00	0.00
210101	SALARIES AND WAGES	139,485,348.90	140,000,000.00	140,000,000.00	0.00	157,050,000.00	0.00	157,050,000.00	0.00
21010101	SALARY	139,485,348.90	140,000,000.00	140,000,000.00	0.00	157,050,000.00	0.00	157,050,000.00	0.00
22	OTHER RECURRENT COSTS	5,625,654.30	7,000,000.00	7,000,000.00	0.00	5,529,000.00	0.00	5,529,000.00	0.00
2202	OVERHEAD COST	5,365,654.30	6,490,000.00	6,490,000.00	0.00	5,279,000.00	0.00	5,279,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	308,700.00	500,000.00	500,000.00	0.00	332,000.00	0.00	332,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	163,500.00	300,000.00	300,000.00	0.00	223,000.00	0.00	223,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	145,200.00	200,000.00	200,000.00	0.00	109,000.00	0.00	109,000.00	0.00
220202	UTILITIES - GENERAL	158,600.00	350,000.00	350,000.00	0.00	219,000.00	0.00	219,000.00	0.00
22020203	INTERNET ACCESS CHARGES	78,600.00	0.00	0.00	0.00	119,000.00	0.00	119,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	80,000.00	350,000.00	350,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	954,300.00	1,282,000.00	1,282,000.00	0.00	807,000.00	0.00	807,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	426,000.00	170,000.00	170,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	206,900.00	660,000.00	660,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	127,000.00	180,000.00	180,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	194,400.00	250,000.00	250,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	22,000.00	22,000.00	0.00	157,000.00	0.00	157,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,367,000.00	1,120,000.00	1,120,000.00	0.00	1,343,000.00	0.00	1,343,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	195,000.00	150,000.00	150,000.00	0.00	315,000.00	0.00	315,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,700.00	300,000.00	300,000.00	0.00	178,000.00	0.00	178,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	872,500.00	170,000.00	170,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	57,000.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	230,800.00	200,000.00	200,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220205	TRAINING - GENERAL	308,000.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	308,000.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220206	OTHER SERVICES - GENERAL	9,000.00	450,000.00	450,000.00	0.00	350,000.00	0.00	350,000.00	0.00
22020601	SECURITY SERVICES	0.00	200,000.00	200,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	9,000.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	409,000.00	600,000.00	600,000.00	0.00	550,000.00	0.00	550,000.00	0.00
22020701	FINANCIAL CONSULTING	221,000.00	150,000.00	150,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020703	LEGAL SERVICES	188,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	58,800.00	150,000.00	150,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	7,500.00	150,000.00	150,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	51,300.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,154.30	250,000.00	250,000.00	0.00	13,000.00	0.00	13,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,154.30	250,000.00	250,000.00	0.00	13,000.00	0.00	13,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,790,100.00	1,538,000.00	1,538,000.00	0.00	1,215,000.00	0.00	1,215,000.00	0.00
22021001	REFRESHMENT & MEALS	568,600.00	12,000.00	12,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	574,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	152,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	15,000.00	200,000.00	200,000.00	0.00	80,000.00	0.00	80,000.00	0.00

22021006	POSTAGES & COURIER SERVICES	0.00	111,000.00	111,000.00	0.00	35,000.00	0.00	35,000.00	0.00
22021007	WELFARE PACKAGES	394,000.00	100,000.00	100,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	400,000.00	400,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	86,500.00	315,000.00	315,000.00	0.00	200,000.00	0.00	200,000.00	0.00
2203	LOANS AND ADVANCES	260,000.00	510,000.00	510,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220301	STAFF LOANS & ADVANCES	260,000.00	510,000.00	510,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22030103	REFURBISHING ADVANCES	150,000.00	210,000.00	210,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22030107	FURNISHING ADVANCES	75,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22030108	HOUSING LOANS	35,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	34,500,000.00	34,500,000.00	0.00	16,182,000.00	76,000,000.00	92,182,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	17,500,000.00	17,500,000.00	0.00	10,182,000.00	28,000,000.00	38,182,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	17,500,000.00	17,500,000.00	0.00	10,182,000.00	28,000,000.00	38,182,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	28,000,000.00	30,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,250,000.00	5,250,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,150,000.00	3,150,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	800,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,010,000.00	1,010,000.00	0.00	1,092,000.00	0.00	1,092,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,260,000.00	1,260,000.00	0.00	1,260,000.00	0.00	1,260,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	630,000.00	630,000.00	0.00	630,000.00	0.00	630,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	14,000,000.00	14,000,000.00	0.00	4,000,000.00	48,000,000.00	52,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	14,000,000.00	14,000,000.00	0.00	4,000,000.00	48,000,000.00	52,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	9,000,000.00	9,000,000.00	0.00	2,000,000.00	48,000,000.00	50,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

051707400100 BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	303,185,475.21	445,008,000.00	445,008,000.00	0.00	1,079,444,000.00	4,300,000.00	1,083,744,000.00	0.00
21	PERSONNEL COST	258,906,651.13	340,000,000.00	340,000,000.00	0.00	398,623,000.00	0.00	398,623,000.00	0.00
2101	SALARY	258,906,651.13	340,000,000.00	340,000,000.00	0.00	396,123,000.00	0.00	396,123,000.00	0.00
210101	SALARIES AND WAGES	258,906,651.13	340,000,000.00	340,000,000.00	0.00	396,123,000.00	0.00	396,123,000.00	0.00
21010101	SALARY	258,906,651.13	340,000,000.00	340,000,000.00	0.00	396,123,000.00	0.00	396,123,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22	OTHER RECURRENT COSTS	15,632,124.08	25,008,000.00	25,008,000.00	0.00	82,410,000.00	4,300,000.00	86,710,000.00	0.00
2202	OVERHEAD COST	15,632,124.08	25,008,000.00	25,008,000.00	0.00	82,410,000.00	4,300,000.00	86,710,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	810,000.00	3,100,000.00	3,100,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	810,000.00	3,100,000.00	3,100,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220202	UTILITIES - GENERAL	7,425.00	4,300,000.00	4,300,000.00	0.00	0.00	4,300,000.00	4,300,000.00	0.00
22020201	ELECTRICITY CHARGES	7,425.00	4,300,000.00	4,300,000.00	0.00	0.00	4,300,000.00	4,300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,995,610.00	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,995,610.00	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,257,250.00	10,000,000.00	10,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,515,300.00	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,741,950.00	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
220205	TRAINING - GENERAL	1,342,300.00	0.00	0.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
22020501	LOCAL TRAINING	1,342,300.00	0.00	0.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	75,139.08	1,700,000.00	1,700,000.00	0.00	1,900,000.00	0.00	1,900,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	75,139.08	1,700,000.00	1,700,000.00	0.00	1,900,000.00	0.00	1,900,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,995,900.00	108,000.00	108,000.00	0.00	110,000.00	0.00	110,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,995,900.00	108,000.00	108,000.00	0.00	110,000.00	0.00	110,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	148,500.00	800,000.00	800,000.00	0.00	12,900,000.00	0.00	12,900,000.00	0.00
22021001	REFRESHMENT & MEALS	148,500.00	800,000.00	800,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	6,900,000.00	0.00	6,900,000.00	0.00
23	CAPITAL EXPENDITURE	28,646,700.00	80,000,000.00	80,000,000.00	0.00	598,411,000.00	0.00	598,411,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,237,860.00	20,000,000.00	20,000,000.00	0.00	73,970,000.00	0.00	73,970,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,237,860.00	20,000,000.00	20,000,000.00	0.00	73,970,000.00	0.00	73,970,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00	0.00	53,970,000.00	0.00	53,970,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	237,860.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	10,000,000.00	10,000,000.00	0.00	385,353,000.00	0.00	385,353,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	385,353,000.00	0.00	385,353,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	10,000,000.00	0.00	385,353,000.00	0.00	385,353,000.00	0.00
2303	REHABILITATION / REPAIRS	12,908,840.00	40,000,000.00	40,000,000.00	0.00	58,300,000.00	0.00	58,300,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,908,840.00	40,000,000.00	40,000,000.00	0.00	58,300,000.00	0.00	58,300,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	10,000,000.00	10,000,000.00	0.00	14,200,000.00	0.00	14,200,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	12,908,840.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	29,100,000.00	0.00	29,100,000.00	0.00
2305	OTHER CAPITAL PROJECTS	5,500,000.00	10,000,000.00	10,000,000.00	0.00	80,788,000.00	0.00	80,788,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,500,000.00	10,000,000.00	10,000,000.00	0.00	80,788,000.00	0.00	80,788,000.00	0.00
23050103	MONITORING AND EVALUATION	5,500,000.00	5,000,000.00	5,000,000.00	0.00	44,966,000.00	0.00	44,966,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	5,000,000.00	5,000,000.00	0.00	35,822,000.00	0.00	35,822,000.00	0.00

051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	573,227,737.22	755,184,000.00	755,184,000.00	0.00	697,086,000.00	137,437,000.00	834,523,000.00	0.00
21	PERSONNEL COST	561,645,314.95	686,200,000.00	686,200,000.00	0.00	646,623,000.00	0.00	646,623,000.00	0.00
2101	SALARY	558,626,314.95	679,000,000.00	679,000,000.00	0.00	646,623,000.00	0.00	646,623,000.00	0.00
210101	SALARIES AND WAGES	558,626,314.95	679,000,000.00	679,000,000.00	0.00	646,623,000.00	0.00	646,623,000.00	0.00
21010101	SALARY	558,626,314.95	679,000,000.00	679,000,000.00	0.00	646,623,000.00	0.00	646,623,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,019,000.00	7,200,000.00	7,200,000.00	0.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	3,019,000.00	7,200,000.00	7,200,000.00	0.00	0.00	0.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	3,019,000.00	7,200,000.00	7,200,000.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	11,582,422.27	30,705,000.00	30,705,000.00	0.00	35,400,000.00	0.00	35,400,000.00	0.00
2202	OVERHEAD COST	10,782,422.27	25,705,000.00	25,705,000.00	0.00	29,400,000.00	0.00	29,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	805,000.00	2,000,000.00	2,000,000.00	0.00	3,100,000.00	0.00	3,100,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	805,000.00	2,000,000.00	2,000,000.00	0.00	3,100,000.00	0.00	3,100,000.00	0.00
220202	UTILITIES - GENERAL	395,000.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	395,000.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,492,000.00	10,000,000.00	10,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,492,000.00	10,000,000.00	10,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,874,000.00	2,805,000.00	2,805,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,874,000.00	2,805,000.00	2,805,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,225,000.00	8,000,000.00	8,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,225,000.00	8,000,000.00	8,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	19,422.27	400,000.00	400,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,422.27	400,000.00	400,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	972,000.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	972,000.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2203	LOANS AND ADVANCES	800,000.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	800,000.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22030106	MOTOR VEHICLE ADVANCE	800,000.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	38,279,000.00	38,279,000.00	0.00	15,063,000.00	137,437,000.00	152,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	38,279,000.00	38,279,000.00	0.00	15,063,000.00	16,437,000.00	31,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	38,279,000.00	38,279,000.00	0.00	15,063,000.00	16,437,000.00	31,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	13,779,000.00	13,779,000.00	0.00	5,063,000.00	8,437,000.00	13,500,000.00	0.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	0.00	24,500,000.00	24,500,000.00	0.00	10,000,000.00	8,000,000.00	18,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	0.00	56,000,000.00	56,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	0.00	56,000,000.00	56,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	0.00	56,000,000.00	56,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	65,000,000.00	65,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	65,000,000.00	65,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	0.00	65,000,000.00	65,000,000.00	0.00

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	4,200,133,138.14	7,130,567,000.00	7,130,567,000.00	1,676,138,891.09	9,831,750,000.00	0.00	9,831,750,000.00	0.00
21	PERSONNEL COST	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	0.00	679,750,000.00	0.00
2101	SALARY	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	0.00	679,750,000.00	0.00
210101	SALARIES AND WAGES	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	0.00	679,750,000.00	0.00
21010101	SALARY	649,139,844.84	653,519,000.00	653,519,000.00	421,880,150.63	679,750,000.00	0.00	679,750,000.00	0.00
22	OTHER RECURRENT COSTS	315,594,979.47	377,048,000.00	377,048,000.00	245,293,548.03	561,300,000.00	0.00	561,300,000.00	0.00
2202	OVERHEAD COST	315,594,979.47	377,048,000.00	377,048,000.00	245,293,548.03	561,300,000.00	0.00	561,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,230,850.00	3,000,000.00	3,000,000.00	3,625,070.00	55,000,000.00	0.00	55,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	2,687,570.00	25,000,000.00	0.00	25,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	937,500.00	10,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,230,850.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	36,456,750.00	50,500,000.00	50,500,000.00	34,278,740.00	105,000,000.00	0.00	105,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,456,750.00	50,500,000.00	50,500,000.00	1,946,500.00	5,000,000.00	0.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	50,000,000.00	50,000,000.00	32,332,240.00	100,000,000.00	0.00	100,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,864,000.00	3,231,000.00	3,231,000.00	110,500.00	12,000,000.00	0.00	12,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,731,000.00	2,731,000.00	110,500.00	10,000,000.00	0.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,864,000.00	500,000.00	500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	54,992,500.00	11,000,000.00	11,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	54,992,500.00	1,000,000.00	1,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	50,000,000.00	50,000,000.00	30,250,000.00	60,000,000.00	0.00	60,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	50,000,000.00	50,000,000.00	30,250,000.00	60,000,000.00	0.00	60,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	105,450.00	3,000,000.00	3,000,000.00	1,563,137.92	2,000,000.00	0.00	2,000,000.00	0.00
22020701	FINANCIAL CONSULTING	105,450.00	3,000,000.00	3,000,000.00	1,563,137.92	2,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	939,899.39	6,000,000.00	6,000,000.00	3,674,740.00	20,000,000.00	0.00	20,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	924,000.00	1,000,000.00	1,000,000.00	1,287,940.00	10,000,000.00	0.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	15,899.39	5,000,000.00	5,000,000.00	2,386,800.00	10,000,000.00	0.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	317,000.00	317,000.00	33,823.85	300,000.00	0.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	317,000.00	317,000.00	33,823.85	300,000.00	0.00	300,00	

23	CAPITAL EXPENDITURE	3,235,398,313.83	6,100,000,000.00	6,100,000,000.00	1,008,965,192.43	8,590,700,000.00	0.00	8,590,700,000.00	0.00
2301	FIXED ASSETS PURCHASED	89,391,000.00	92,000,000.00	92,000,000.00	20,000,000.00	1,165,000,000.00	0.00	1,165,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	89,391,000.00	92,000,000.00	92,000,000.00	20,000,000.00	1,165,000,000.00	0.00	1,165,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	89,391,000.00	80,000,000.00	80,000,000.00	20,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	3,061,144,388.58	3,064,900,000.00	3,064,900,000.00	980,212,969.30	5,192,700,000.00	0.00	5,192,700,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,061,144,388.58	3,064,900,000.00	3,064,900,000.00	980,212,969.30	5,192,700,000.00	0.00	5,192,700,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	99,900,000.00	99,900,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,061,144,388.58	10,000,000.00	10,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	2,950,000,000.00	2,950,000,000.00	980,212,969.30	2,500,000,000.00	0.00	2,500,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	5,000,000.00	5,000,000.00	0.00	1,400,000,000.00	0.00	1,400,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	92,700,000.00	0.00	92,700,000.00	0.00
2303	REHABILITATION / REPAIRS	84,862,925.25	2,940,000,000.00	2,940,000,000.00	8,752,223.13	1,910,000,000.00	0.00	1,910,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	84,862,925.25	2,940,000,000.00	2,940,000,000.00	8,752,223.13	1,910,000,000.00	0.00	1,910,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	12,715,000.00	90,000,000.00	90,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	72,147,925.25	2,250,000,000.00	2,250,000,000.00	8,752,223.13	1,500,000,000.00	0.00	1,500,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	600,000,000.00	600,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	3,100,000.00	3,100,000.00	0.00	323,000,000.00	0.00	323,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	3,100,000.00	3,100,000.00	0.00	323,000,000.00	0.00	323,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	2,000,000.00	2,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	100,000.00	100,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	1,000,000.00	1,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00

052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AG								
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	111,003,643.49	274,506,000.00	274,506,000.00	4,302,149.32	1,236,866,000.00	0.00	1,236,866,000.00	0.00
21	PERSONNEL COST	45,617,319.50	14,350,000.00	14,350,000.00	4,302,149.32	15,068,000.00	0.00	15,068,000.00	0.00
2101	SALARY	40,413,319.50	4,350,000.00	4,350,000.00	2,500,000.00	4,568,000.00	0.00	4,568,000.00	0.00
210101	SALARIES AND WAGES	40,413,319.50	4,350,000.00	4,350,000.00	2,500,000.00	4,568,000.00	0.00	4,568,000.00	0.00
21010101	SALARY	40,413,319.50	4,350,000.00	4,350,000.00	2,500,000.00	4,568,000.00	0.00	4,568,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,204,000.00	10,000,000.00	10,000,000.00	1,802,149.32	10,500,000.00	0.00	10,500,000.00	0.00
210201	ALLOWANCES	5,204,000.00	10,000,000.00	10,000,000.00	1,802,149.32	10,500,000.00	0.00	10,500,000.00	0.00
21020101	NON REGULAR ALLOWANCES	5,204,000.00	10,000,000.00	10,000,000.00	1,802,149.32	10,500,000.00	0.00	10,500,000.00	0.00
22	OTHER RECURRENT COSTS	19,393,763.99	120,156,000.00	120,156,000.00	0.00	76,221,000.00	0.00	76,221,000.00	0.00
2202	OVERHEAD COST	19,393,763.99	120,156,000.00	120,156,000.00	0.00	76,221,000.00	0.00	76,221,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	39,850.00	20,000,000.00	20,000,000.00	0.00	15,826,000.00	0.00	15,826,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	39,850.00	20,000,000.00	20,000,000.00	0.00	15,826,000.00	0.00	15,826,000.00	0.00
220202	UTILITIES - GENERAL	6,262,095.50	6,961,000.00	6,961,000.00	0.00	3,655,000.00	0.00	3,655,000.00	0.00
22020201	ELECTRICITY CHARGES	1,359,170.50	2,205,000.00	2,205,000.00	0.00	1,158,000.00	0.00	1,158,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,199,850.00	2,756,000.00	2,756,000.00	0.00	1,447,000.00	0.00	1,447,000.00	0.00
22020205	WATER RATES	1,703,075.00	2,000,000.00	2,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,622,375.00	10,000,000.00	10,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	395,000.00	4,000,000.00	4,000,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	248,125.00	4,000,000.00	4,000,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	979,250.00	2,000,000.00	2,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	676,943.49	10,000,000.00	10,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	241,730.00	4,000,000.00	4,000,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	407,625.00	2,000,000.00	2,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	27,588.49	4,000,000.00	4,000,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
220205	TRAINING - GENERAL	43,500.00	30,000,000.00	30,000,000.00	0.00	15,750,000.00	0.00	15,750,000.00	0.00
22020501	LOCAL TRAINING	43,500.00	30,000,000.00	30,000,000.00	0.00	15,750,000.00	0.00	15,750,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,450,000.00	3,858,000.00	3,858,000.00	0.00	2,025,000.00	0.00	2,025,000.00	0.00
22020601	SECURITY SERVICES	2,450,000.00	3,858,000.00	3,858,000.00	0.00	2,025,000.00	0.00	2,025,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,299,000.00	4,410,000.00	4,410,000.00	0.00	2,316,000.00	0.00	2,316,000.00	0.00
22020701	FINANCIAL CONSULTING	8,299,000.00	2,205,000.00	2,205,000.00	0.00	1,158,000.00	0.00	1,158,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,205,000.00	2,205,000.00	0.00	1,158,000.00	0.00	1,158,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	9,921,000.00	9,921,000.00	0.00	6,944,000.00	0.00	6,944,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	3,306,000.00	3,306,000.00	0.00	3,471,000.00	0.00	3,471,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	6,615,000.00	6,615,000.00	0.00	3,473,000.00	0.00	3,473,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	200,000.00	200,000.00	0.00	105,000.00	0.00	105,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	200,000.00	200,000.00	0.00	105,000.00	0.00	105,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	24,806,000.00	24,806,000.00	0.00	19,100,000.00	0.00	19,100,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,205,000.00	2,205,000.00	0.00	2,315,000.00	0.00	2,315,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	9,371,000.00	9,371,000.00	0.00	9,840,000.00	0.00	9,840,000.00	0.00
22021007	WELFARE PACKAGES	0.00	13,230,000.00	13,230,000.00	0.00	6,945,000.00	0.00	6,945,000.00	0.00
23	CAPITAL EXPENDITURE	45,992,560.00	140,000,000.00	140,000,000.00	0.00	1,145,577,000.00	0.00	1,145,577,000.00	0.00
2301	FIXED ASSETS PURCHASED	650,000.0							

23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	2,205,000.00	2,205,000.00	0.00	2,315,000.00	0.00	2,315,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,105,000.00	1,105,000.00	0.00	1,160,000.00	0.00	1,160,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	6,025,000.00	6,025,000.00	0.00	6,326,000.00	0.00	6,326,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,474,000.00	16,500,000.00	16,500,000.00	0.00	15,902,000.00	0.00	15,902,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,474,000.00	16,500,000.00	16,500,000.00	0.00	15,902,000.00	0.00	15,902,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,474,000.00	11,500,000.00	11,500,000.00	0.00	10,652,000.00	0.00	10,652,000.00	0.00
2305	OTHER CAPITAL PROJECTS	40,868,560.00	40,000,000.00	40,000,000.00	0.00	1,042,000,000.00	0.00	1,042,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,868,560.00	40,000,000.00	40,000,000.00	0.00	1,042,000,000.00	0.00	1,042,000,000.00	0.00
23050103	MONITORING AND EVALUATION	40,868,560.00	40,000,000.00	40,000,000.00	0.00	42,000,000.00	0.00	42,000,000.00	0.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (B									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	914,604,580.07	3,063,716,000.00	3,063,716,000.00	0.00	5,019,655,000.00	0.00	5,019,655,000.00	0.00
21	PERSONNEL COST	0.00	1,341,716,000.00	1,341,716,000.00	0.00	3,000,178,000.00	0.00	3,000,178,000.00	0.00
2101	SALARY	0.00	1,341,716,000.00	1,341,716,000.00	0.00	3,000,178,000.00	0.00	3,000,178,000.00	0.00
210101	SALARIES AND WAGES	0.00	1,341,716,000.00	1,341,716,000.00	0.00	3,000,178,000.00	0.00	3,000,178,000.00	0.00
21010101	SALARY	0.00	1,341,716,000.00	1,341,716,000.00	0.00	3,000,178,000.00	0.00	3,000,178,000.00	0.00
22	OTHER RECURRENT COSTS	15,336,669.13	362,000,000.00	362,000,000.00	0.00	531,500,000.00	0.00	531,500,000.00	0.00
2202	OVERHEAD COST	15,336,669.13	362,000,000.00	362,000,000.00	0.00	531,500,000.00	0.00	531,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,630,000.00	2,630,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,630,000.00	2,630,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,421,000.00	1,421,000.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,421,000.00	1,421,000.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,336,643.63	351,320,000.00	351,320,000.00	0.00	170,000,000.00	0.00	170,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,320,000.00	1,320,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,336,643.63	350,000,000.00	350,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,157,000.00	3,157,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,157,000.00	3,157,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,320,000.00	1,320,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,320,000.00	1,320,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25.50	152,000.00	152,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25.50	152,000.00	152,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23	CAPITAL EXPENDITURE	899,267,910.94	1,360,000,000.00	1,360,000,000.00	0.00	1,487,977,000.00	0.00	1,487,977,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	65,000,000.00	65,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	65,000,000.00	65,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	175,000,000.00	175,000,000.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	175,000,000.00	175,000,000.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	110,000,000.00	110,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	899,267,910.94	1,120,000,000.00	1,120,000,000.00	0.00	1,247,977,000.00	0.00	1,247,977,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	899,267,910.94	1,120,000,000.00	1,120,000,000.00	0.00	1,247,977,000.00	0.00	1,247,977,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050136	Human Health Intervention Programme	899,267,910.94	1,000,000,000.00	1,000,000,000.00	0.00	1,122,977,000.00	0.00	1,122,977,000.00	0.00

052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	4,610,846,084.83	5,867,150,000.00	5,867,150,000.00	3,143,108,914.97	10,299,425,000.00	597,750,000.00	10,897,175,000.00	0.00
21	PERSONNEL COST	3,990,365,716.46	5,000,000,000.00	5,000,000,000.00	2,952,784,608.55	9,300,425,000.00	0.00	9,300,425,000.00	0.00
2101	SALARY	3,847,974,642.46	4,000,000,000.00	4,000,000,000.00	2,887,334,608.55	8,000,232,000.00	0.00	8,000,232,000.00	0.00
210101	SALARIES AND WAGES	3,847,974,642.46	4,000,000,000.00	4,000,000,000.00	2,887,334,608.55	8,000,232,000.00	0.00	8,000,232,000.00	0.00
21010101	SALARY	3,847,974,642.46	4,000,000,000.00	4,000,000,000.00	2,887,334,608.55	8,000,232,000.00	0.00	8,000,232,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	142,391,074.00	1,000,000,000.00	1,000,000,000.00	65,450,000.00	1,300,193,000.00	0.00	1,300,193,000.00	0.00
210201	ALLOWANCES	142,391,074.00	1,000,000,000.00	1,000,000,000.00	65,450,000.00	1,300,193,000.00	0.00	1,300,193,000.00	0.00
21020101	NON REGULAR ALLOWANCES	142,391,074.00	1,000,000,000.00	1,000,000,000.00	65,450,000.00	1,300,193,000.00	0.00	1,300,193,000.00	0.00
22	OTHER RECURRENT COSTS	620,480,368.37	552,150,000.00	552,150,000.00	190,324,306.42	477,000,000.00	365,500,000.00	842,500,000.00	0.00
2202	OVERHEAD COST	620,480,368.37	552,150,000.00	552,150,000.00	190,324,306.42	477,000,000.00	365,500,000.00	842,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,623,900.00	23,152,000.00	23,152,000.00	7,403,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,846,900.00	9,922,000.00	9,922,000.00	3,740,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,017,000.00	6,615,000.00	6,615,000.00	3,663,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,760,000.00	6,615,000.00	6,615,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	2,368,600.00	12,237,000.00	12,237,000.00	108,500.00	11,000,000.00	0.00	11,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,355,600.00	6,615,000.00	6,615,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,013,000.00	3,307,000.00	3,307,000.00	108,500.00	5,000,000.00	0.00	5,000,000.00	0.00
22020205	WATER RATES	0.00	2,315,000.00	2,315,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

220203	MATERIALS & SUPPLIES - GENERAL	36,341,390.00	38,792,000.00	38,792,000.00	1,806,100.00	35,000,000.00	285,500,000.00	320,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,842,850.00	6,615,000.00	6,615,000.00	1,806,100.00	5,000,000.00	0.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	20,000,000.00	285,500,000.00	305,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	20,565,790.00	20,050,000.00	20,050,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	9,932,750.00	12,127,000.00	12,127,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	91,904,390.50	60,235,000.00	60,235,000.00	23,563,864.09	26,500,000.00	0.00	26,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,745,300.00	6,615,000.00	6,615,000.00	3,075,500.00	4,000,000.00	0.00	4,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,325,900.00	6,615,000.00	6,615,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,387,000.00	11,025,000.00	11,025,000.00	7,793,700.00	3,500,000.00	0.00	3,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,364,700.00	3,853,000.00	3,853,000.00	2,303,725.00	5,000,000.00	0.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,211,100.00	12,127,000.00	12,127,000.00	25,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	68,870,390.50	20,000,000.00	20,000,000.00	10,365,939.09	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	72,204,871.00	32,000,000.00	32,000,000.00	2,621,000.00	20,000,000.00	80,000,000.00	100,000,000.00	0.00
22020501	LOCAL TRAINING	40,004,871.00	21,500,000.00	21,500,000.00	686,000.00	10,000,000.00	50,000,000.00	60,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	32,200,000.00	10,500,000.00	10,500,000.00	1,935,000.00	10,000,000.00	30,000,000.00	40,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	32,000,000.00	32,000,000.00	86,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	32,000,000.00	32,000,000.00	86,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,796,800.00	3,308,000.00	3,308,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020701	FINANCIAL CONSULTING	7,796,800.00	3,308,000.00	3,308,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	386,650,555.75	325,731,000.00	325,731,000.00	147,468,875.00	205,000,000.00	0.00	205,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	386,608,000.00	10,731,000.00	10,731,000.00	4,618,875.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	42,555.75	315,000,000.00	315,000,000.00	142,850,000.00	200,000,000.00	0.00	200,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	2,840,000.00	2,840,000.00	29,367.33	1,500,000.00	0.00	1,500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	525,000.00	525,000.00	29,367.33	1,000,000.00	0.00	1,000,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	2,315,000.00	2,315,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,489,861.12	21,855,000.00	21,855,000.00	7,237,600.00	138,000,000.00	0.00	138,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,928,000.00	2,928,000.00	2,167,100.00	3,000,000.00	0.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,712,700.00	1,292,000.00	1,292,000.00	200,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,513,000.00	5,513,000.00	1,040,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	6,777,161.12	1,622,000.00	1,622,000.00	480,500.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	10,500,000.00	10,500,000.00	3,350,000.00	130,000,000.00	0.00	130,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	315,000,000.00	315,000,000.00	0.00	522,000,000.00	232,250,000.00	754,250,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	203,000,000.00	203,000,000.00	0.00	227,000,000.00	200,000,000.00	427,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	203,000,000.00	203,000,000.00	0.00	227,000,000.00	200,000,000.00	427,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	20,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,000,000.00	30,000,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	48,000,000.00	48,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	200,000,000.00	230,000,000.00	0.00
23010141	PURCHASE OF CHEMICALS & OTHERS	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL/ HEALTH CENTRES	0.00	40,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	32,000,000.00	32,000,000.00	0.00	215,000,000.00	32,250,000.00	247,250,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	32,000,000.00	32,000,000.00	0.00	215,000,000.00	32,250,000.00	247,250,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	12,000,000.00	12,000,000.00	0.00	100,000,000.00	32,250,000.00	132,250,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	20,000,000.00	20,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00

052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	73,714,293.42	221,056,000.00	221,056,000.00	25,199,017.01	225,254,000.00	0.00	225,254,000.00	0.00
21	PERSONNEL COST	13,601,755.00	30,476,000.00	30,476,000.00	7,694,900.00	31,390,000.00	0.00	31,390,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,601,755.00	30,476,000.00	30,476,000.00	7,694,900.00	31,390,000.00	0.00	31,390,000.00	0.00
210201	ALLOWANCES	13,601,755.00	30,476,000.00	30,476,000.00	7,694,900.00	31,390,000.00	0.00	31,390,000.00	0.00
21020101	NON REGULAR ALLOWANCES	13,601,755.00	30,476,000.00	30,476,000.00	7,694,900.00	31,390,000.00	0.00	31,390,000.00	0.00
22	OTHER RECURRENT COSTS	60,112,538.42	56,185,000.00	56,185,000.00	17,504,117.01	53,470,000.00	0.00	53,470,000.00	0.00
2202	OVERHEAD COST	60,112,538.42	56,185,000.00	56,185,000.00	17,504,117.01	53,470,000.00	0.00	53,470,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,213,070.00	9,335,000.00	9,335,000.00	2,952,750.00	9,000,000.00	0.00	9,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,967,570.00	5,335,000.00	5,335,000.00	2,952,750.00	7,000,000.00	0.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,245,500.00	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220202	UTILITIES - GENERAL	174,400.00	5,300,000.00	5,300,000.00	20,500.00	2,500,000.00	0.00	2,500,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	75,400.00	1,600,000.00	1,600,000.00	20,500.00	500,000.00	0.00	500,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	99,000.00	700,000.00	700,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,468,332.25	7,750,000.00	7,750,000.00	3,518,511.25	6,250,000.00	0.00	6,250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,198,801.00	1,000,000.00	1,000,000.00	906,100.00	3,000,000.00	0.00	3,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	25,000.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,389,800.00	1,500,000.00	1,500,000.00	1,200,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,308,320.00	3,000,000.00	3,000,000.00	6,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,546,411.25	2,000,000.00	2,000,000.00	1,406,411.25	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,169,060.00	8,670,000.00	8,670,000.00	3,040,200.00	6,670,000.00	0.00	6,670,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,318,140.00	2,000,000.00	2,000,000.00	938,700.00	1,500,000.00	0.00	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	766,000.00	1,200,000.00	1,200,000.00	185,500.00	950,000.00	0.00	950,000.00	0.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,492,100.00	1,000,000.00	1,000,000.00	157,000.00	750,000.00	0.00	750,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,496,650.00	1,000,000.00	1,000,000.00	362,000.00	750,000.00	0.00	750,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,557,800.00	1,470,000.00	1,470,000.00	10,500.00	1,220,000.00	0.00	1,220,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,538,370.00	2,000,000.00	2,000,000.00	1,386,500.00	1,500,000.00	0.00	1,500,000.00	0.00
220205	TRAINING - GENERAL	560,000.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020501	LOCAL TRAINING	560,000.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	419,700.00	780,000.00	780,000.00	11,500.00	400,000.00	0.00	400,000.00	0.00
22020601	SECURITY SERVICES	0.00	250,000.00	250,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	419,700.00	530,000.00	530,000.00	11,500.00	300,000.00	0.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,358,550.00	1,700,000.00	1,700,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020701	FINANCIAL CONSULTING	1,447,450.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020703	LEGAL SERVICES	427,100.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
22020705	ARCHITECTURAL SERVICES	424,000.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
22020706	SURVEYING SERVICES	60,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,519,585.00	10,500,000.00	10,500,000.00	1,474,450.00	4,200,000.00	0.00	4,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	719,970.00	1,500,000.00	1,500,000.00	384,450.00	1,200,000.00	0.00	1,200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,799,615.00	9,000,000.00	9,000,000.00	1,090,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	30,561.17	100,000.00	100,000.00	28,665.26	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	30,561.17	100,000.00	100,000.00	28,665.26	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,199,280.00	11,050,000.00	11,050,000.00	6,457,540.50	21,350,000.00	0.00	21,350,000.00	0.00
22021001	REFRESHMENT & MEALS	10,277,825.00	2,000,000.00	2,000,000.00	1,724,900.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	755,500.00	1,000,000.00	1,000,000.00	60,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	289,000.00	500,000.00	500,000.00	357,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	609,130.00	500,000.00	500,000.00	160,000.00	500,000.00	0.00	500,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	43,025.00	100,000.00	100,000.00	16,586.25	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	932,800.00	1,500,000.00	1,500,000.00	1,151,200.00	5,000,000.00	0.00	5,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,950,000.00	2,950,000.00	2,497,854.25	1,950,000.00	0.00	1,950,000.00	0.00
22021009	SPORTING ACTIVITIES	1,042,000.00	1,500,000.00	1,500,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	300,000.00	300,000.00	90,000.00	300,000.00	0.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	250,000.00	700,000.00	700,000.00	400,000.00	500,000.00	0.00	500,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	134,395,000.00	134,395,000.00	0.00	140,394,000.00	0.00	140,394,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	120,395,000.00	120,395,000.00	0.00	119,394,000.00	0.00	119,394,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	120,395,000.00	120,395,000.00	0.00	119,394,000.00	0.00	119,394,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	24,000,000.00	24,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	37,500,000.00	37,500,000.00	0.00	33,500,000.00	0.00	33,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,200,000.00	7,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	15,445,000.00	15,445,000.00	0.00	18,444,000.00	0.00	18,444,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	3,250,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	3,500,000.00	3,500,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	3,500,000.00	3,500,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	1,000,000.00	1,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	1,000,000.00	1,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	5,500,000.00	5,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	5,500,000.00	5,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	85,409,255.18	132,000,000.00	132,000,000.00	99,097,078.33	110,300,000.00	0.00	110,300,000.00	0.00
21	PERSONNEL COST	23,300,995.00	22,000,000.00	22,000,000.00	19,591,000.00	22,000,000.00	0.00	22,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,300,995.00	22,000,000.00	22,000,000.00	19,591,000.00	22,000,000.00	0.00	22,000,000.00	0.00
210201	ALLOWANCES	23,300,995.00	22,000,000.00	22,000,000.00	19,591,000.00	22,000,000.00	0.00	22,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	23,300,995.00	22,000,000.00	22,000,000.00	19,591,000.00	22,000,000.00	0.00	22,000,000.00	0.00
22	OTHER RECURRENT COSTS	39,087,295.43	60,000,000.00	60,000,000.00	29,231,202.71	38,300,000.00	0.00	38,300,000.00	0.00
2202	OVERHEAD COST	39,087,295.43	60,000,000.00	60,000,000.00	29,231,202.71	38,300,000.00	0.00	38,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,837,000.00	12,000,000.00	12,000,000.00	8,581,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,394,000.00	7,000,000.00	7,000,000.00	4,545,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,443,000.00	5,000,000.00	5,000,000.00	4,036,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	584,500.00	500,000.00	500,000.00	109,500.00	500,000.00	0.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	112,500.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020206	SEWERAGE CHARGES	429,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	43,000.00	200,000.00	200,000.00	109,500.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,904,361.25	12,500,000.00	12,500,000.00	9,368,400.00	10,500,000.00	0.00	10,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	496,700.00	1,000,000.00	1,000,000.00	191,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,045,000.00	2,500,000.00	2,500,000.00	2,030,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,485,000.00	2,000,000.00	2,000,000.00	1,316,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	672,500.00	1,000,000.00	1,000,000.00	823,500.00	1,000,000.00	0.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,110,000.00	5,000,000.00	5,000,000.00	4,428,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,095,161.25	500,000.00	500,000.00	379,900.00	500,000.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,935,100.00	9,000,000.00	9,000,000.00	789,500.00	9,000,000.00	0.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	227,600.00	2,500,000.00	2,500,000.00	219,500.00	2,500,000.00	0.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	62,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,225,000.00	2,500,000.00	2,500,000.00	570,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	107,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	313,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	200,000.00	5,000,000.00	5,000,000.00	670,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	5,000,000.00	5,000,000.00	670,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	1,000,000.00	1,000,000.00	166,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,000,000.00	1,000,000.00	166,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	900,000.00	2,300,000.00	2,300,000.00	770,000.00	1,300,000.00	0.00	1,300,000.00	0.00
22020701	FINANCIAL CONSULTING	900,000.00	2,000,000.00	2,000,000.00	770,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,593,000.00	10,675,000.00	10,675,000.00	4,330,930.00	4,000,000.00	0.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,694,000.00	5,675,000.00	5,675,000.00	1,675,180.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,899,000.00	5,000,000.00	5,000,000.00	2,655,750.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	4,334.18	325,000.00	325,000.00	64,372.71	300,000.00	0.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,334.18	325,000.00	325,000.00	64,372.71	300,000.00	0.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,129,000.00	6,700,000.00	6,700,000.00	4,381,500.00	4,700,000.00	0.00	4,700,000.00	0.00
22021001	REFRESHMENT & MEALS	900,000.00	1,000,000.00	1,000,000.00	450,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,924,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	115,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	380,000.00	2,000,000.00	2,000,000.00	625,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	200,000.00	200,000.00	51,500.00	200,000.00	0.00	200,000.00	0.00
22021007	WELFARE PACKAGES	1,810,000.00	3,000,000.00	3,000,000.00	2,755,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23	CAPITAL EXPENDITURE	23,020,964.75	50,000,000.00	50,000,000.00	50,274,875.62	50,000,000.00	0.00	50,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	14,957,110.00	19,500,000.00	19,500,000.00	31,941,015.00	19,500,000.00	0.00	19,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,957,110.00	19,500,000.00	19,500,000.00	31,941,015.00	19,500,000.00	0.00	19,500,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,302,500.00	1,500,000.00	1,500,000.00	30,522,015.00	1,500,000.00	0.00	1,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	400,000.00	1,000,000.00	1,000,000.00	850,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	150,000.00	1,000,000.00	1,000,000.00	260,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	323,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	300,000.00	5,000,000.00	5,000,000.00	309,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	10,481,610.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,915,732.50	5,000,000.00	5,000,000.00	4,961,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,915,732.50	5,000,000.00	5,000,000.00	4,961,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,915,732.50	5,000,000.00	5,000,000.00	4,961,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	1,484,800.00	5,000,000.00	5,000,000.00	5,723,749.37	5,000,000.00	0.00	5,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,484,800.00	5,000,000.00	5,000,000.00	5,723,749.37	5,000,000.00	0.00	5,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	966,100.00	2,000,000.00	2,000,000.00	192,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	518,700.00	1,000,000.00	1,000,000.00	5,141,600.00	1,000,000.00	0.00	1,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	2,000,000.00	2,000,000.00	390,149.37	2,000,000.00	0.00	2,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	250,161.25	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	250,161.25	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23040102	EROSION & FLOOD CONTROL	250,161.25	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	4,413,161.00	17,500,000.00	17,500,000.00	7,649,111.25	17,500,000.00	0.00	17,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,413,161.00	17,500,000.00	17,500,000.00	7,649,111.25	17,500,000.00	0.00	17,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	3,528,161.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23050103	MONITORING AND EVALUATION	885,000.00	10,000,000.00	10,000,000.00	7,649,111.25	10,000,000.00	0.00	10,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

052100800100 BORNO STATE TEACHING HOSPITAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	99,807,000.00	3,361,415,000.00	3,361,415,000.00	60,000,000.00	24,400,754,000.00	0.00	24,400,754,000.00	0.00
21	PERSONNEL COST	99,807,000.00	76,191,000.00	76,191,000.00	60,000,000.00	0.00	0.00	0.00	0.00
2101	SALARY	99,807,000.00	76,191,000.00	76,191,000.00	60,000,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	99,807,000.00	76,191,000.00	76,191,000.00	60,000,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	99,807,000.00	76,191,000.00	76,191,000.00	60,000,000.00	0.00	0.00	0.00	0.00

22	OTHER RECURRENT COSTS	0.00	37,853,000.00	37,853,000.00	0.00	24,012,000.00	0.00	24,012,000.00	0.00
2202	OVERHEAD COST	0.00	37,853,000.00	37,853,000.00	0.00	24,012,000.00	0.00	24,012,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,034,000.00	5,034,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	5,034,000.00	5,034,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	2,912,000.00	0.00	2,912,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,034,000.00	5,034,000.00	0.00	2,912,000.00	0.00	2,912,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	5,034,000.00	5,034,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	5,034,000.00	5,034,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	5,034,000.00	5,034,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	5,034,000.00	5,034,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,517,000.00	2,517,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	2,517,000.00	2,517,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,517,000.00	2,517,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,517,000.00	2,517,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,515,000.00	2,515,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,515,000.00	2,515,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	3,247,371,000.00	3,247,371,000.00	0.00	24,376,742,000.00	0.00	24,376,742,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	3,247,371,000.00	3,247,371,000.00	0.00	24,376,742,000.00	0.00	24,376,742,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	3,247,371,000.00	3,247,371,000.00	0.00	24,376,742,000.00	0.00	24,376,742,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	3,247,371,000.00	3,247,371,000.00	0.00	24,376,742,000.00	0.00	24,376,742,000.00	0.00

053500100100 MINISTRY OF ENVIRONMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	576,579,784.73	3,421,323,000.00	3,421,323,000.00	285,770,069.18	4,039,788,000.00	0.00	4,039,788,000.00	2,860,341,000.00
21	PERSONNEL COST	281,106,472.11	326,550,000.00	326,550,000.00	191,032,031.16	229,694,000.00	0.00	229,694,000.00	0.00
2101	SALARY	281,106,472.11	315,000,000.00	315,000,000.00	191,032,031.16	217,567,000.00	0.00	217,567,000.00	0.00
210101	SALARIES AND WAGES	281,106,472.11	315,000,000.00	315,000,000.00	191,032,031.16	217,567,000.00	0.00	217,567,000.00	0.00
21010101	SALARY	281,106,472.11	315,000,000.00	315,000,000.00	191,032,031.16	217,567,000.00	0.00	217,567,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	11,550,000.00	11,550,000.00	0.00	12,127,000.00	0.00	12,127,000.00	0.00
210201	ALLOWANCES	0.00	11,550,000.00	11,550,000.00	0.00	12,127,000.00	0.00	12,127,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	11,550,000.00	11,550,000.00	0.00	12,127,000.00	0.00	12,127,000.00	0.00
22	OTHER RECURRENT COSTS	12,002,474.00	113,753,000.00	113,753,000.00	3,899,138.02	22,245,000.00	0.00	22,245,000.00	0.00
2202	OVERHEAD COST	12,002,474.00	113,753,000.00	113,753,000.00	3,899,138.02	22,245,000.00	0.00	22,245,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,952,500.00	3,150,000.00	3,150,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,952,500.00	3,150,000.00	3,150,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	2,774,100.00	3,150,000.00	3,150,000.00	485,500.00	5,000,000.00	0.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,774,100.00	3,150,000.00	3,150,000.00	485,500.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,531,300.00	2,667,000.00	2,667,000.00	802,825.00	3,800,000.00	0.00	3,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,531,300.00	2,667,000.00	2,667,000.00	802,825.00	3,800,000.00	0.00	3,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,231,725.00	2,425,000.00	2,425,000.00	120,000.00	2,547,000.00	0.00	2,547,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,231,725.00	2,425,000.00	2,425,000.00	120,000.00	2,547,000.00	0.00	2,547,000.00	0.00
220205	TRAINING - GENERAL	0.00	220,000.00	220,000.00	50,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	220,000.00	220,000.00	50,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	265,000.00	336,000.00	336,000.00	0.00	353,000.00	0.00	353,000.00	0.00
22020701	FINANCIAL CONSULTING	265,000.00	336,000.00	336,000.00	0.00	353,000.00	0.00	353,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	243,175.00	325,000.00	325,000.00	150,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	243,175.00	325,000.00	325,000.00	150,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	306,474.00	430,000.00	430,000.00	7,313.02	45,000.00	0.00	45,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	306,474.00	430,000.00	430,000.00	7,313.02	45,000.00	0.00	45,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	698,200.00	1,050,000.00	1,050,000.00	2,283,500.00	1,500,000.00	0.00	1,500,000.00	0.00
22021001	REFRESHMENT & MEALS	698,200.00	1,050,000.00	1,050,000.00	350,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	75,000,000.00	75,000,000.00	1,933,500.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	283,470,838.62	2,981,020,000.00	2,981,020,000.00	90,838,900.00	3,787,849,000.00	0.00	3,787,849,000.00	2,860,341,000.00
2301	FIXED ASSETS PURCHASED	0.00	210,815,000.00	210,815,000.00	0.00	289,753,000.00	0.00	289,753,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	210,815,000.00	210,815,000.00	0.00	289,753,000.00	0.00	289,753,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	200,000,000.00	200,000,000.00	0.00	227,830,000.00	0.00	227,830,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,460,000.00	5,460,000.00	0.00	6,020,000.00	0.00	6,020,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,205,000.00	2,205,000.00	0.00	2,431,000.00	0.00	2,431,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,575,000.00	1,575,000.00	0.00	1,736,000.00	0.00	1,736,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	1,575,000.00	1,575,000.00	0.00	1,736,000.00	0.00	1,736,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	210,000,000.00	210,000,000.00	0.00	286,400,000.00	0.00	286,400,000.00	226,400,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	210,000,000.00	210,000,000.00	0.00	286,400,000.00	0.00	286,400,000.00	226,400,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	160,000,000.00	160,000,000.00	0.00	226,400,000.00	0.00	226,400,000.00	226,400,000.00
2303	REHABILITATION / REPAIRS	55,000,000.00	235,500,000.00	235,500,000.00	60,650,000.00	390,389,000.00	0.00	390,389,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000.00	235,500,000.00	235,500,000.00	60,650,000.00	390,389,000.00	0.00	390,389,000.00	0.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	55,000,000.00	225,000,000.00	225,000,000.00	60,650,000.00	378,813,000.00	0.00	378,813,000.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	0.00	10,500,000.00	10,500,000.00	0.00	11,576,000.00	0.00	11,576,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	228,464,817.87	2,283,930,000.00	2,283,930,000.00	30,188,900.00	2,733,941,000.00	0.00	2,733,941,000.00	2,633,941,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	228,464,817.87	2,283,930,000.00	2,283,930,000.00	30,188,900.00	2,733,941,000.00	0.00	2,733,941,000.00	2,633,941,000.00
23040101	TREE PLANTING	58,791,500.00	625,000,000.00	625,000,000.00	15,556,900.00	578,812,000.00	0.00	578,812,000.00	578,812,000.00

23040102	EROSION & FLOOD CONTROL	100,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00	1,250,000,000.00	0.00	1,250,000,000.00	1,250,000,000.00
23040103	WILDLIFE CONSERVATION	14,709,535.00	350,000,000.00	350,000,000.00	2,945,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	54,963,782.87	158,930,000.00	158,930,000.00	11,687,000.00	336,000,000.00	0.00	336,000,000.00	336,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	0.00	150,000,000.00	150,000,000.00	0.00	169,129,000.00	0.00	169,129,000.00	169,129,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	6,020.75	40,775,000.00	40,775,000.00	0.00	87,366,000.00	0.00	87,366,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	6,020.75	40,775,000.00	40,775,000.00	0.00	87,366,000.00	0.00	87,366,000.00	0.00
23050103	MONITORING AND EVALUATION	6,020.75	5,775,000.00	5,775,000.00	0.00	6,366,000.00	0.00	6,366,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	35,000,000.00	35,000,000.00	0.00	81,000,000.00	0.00	81,000,000.00	0.00

053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
21	EXPENDITURES	741,360,741.11	1,136,240,000.00	1,136,240,000.00	316,902,690.35	1,262,028,000.00	0.00	1,262,028,000.00	0.00
21	PERSONNEL COST	549,106,472.11	730,000,000.00	730,000,000.00	249,976,784.54	698,136,000.00	0.00	698,136,000.00	0.00
2101	SALARY	281,106,472.11	300,000,000.00	300,000,000.00	213,370,284.54	266,136,000.00	0.00	266,136,000.00	0.00
210101	SALARIES AND WAGES	281,106,472.11	300,000,000.00	300,000,000.00	213,370,284.54	266,136,000.00	0.00	266,136,000.00	0.00
21010101	SALARY	281,106,472.11	300,000,000.00	300,000,000.00	213,370,284.54	266,136,000.00	0.00	266,136,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	268,000,000.00	430,000,000.00	430,000,000.00	36,606,500.00	432,000,000.00	0.00	432,000,000.00	0.00
210201	ALLOWANCES	268,000,000.00	430,000,000.00	430,000,000.00	36,606,500.00	432,000,000.00	0.00	432,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	268,000,000.00	430,000,000.00	430,000,000.00	36,606,500.00	432,000,000.00	0.00	432,000,000.00	0.00
22	OTHER RECURRENT COSTS	163,254,269.00	355,990,000.00	355,990,000.00	66,925,905.81	453,720,000.00	0.00	453,720,000.00	0.00
2202	OVERHEAD COST	163,254,269.00	355,990,000.00	355,990,000.00	66,925,905.81	453,720,000.00	0.00	453,720,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	670,000.00	17,000,000.00	17,000,000.00	0.00	19,810,000.00	0.00	19,810,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	7,000,000.00	7,000,000.00	0.00	7,910,000.00	0.00	7,910,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	670,000.00	10,000,000.00	10,000,000.00	0.00	11,900,000.00	0.00	11,900,000.00	0.00
220202	UTILITIES - GENERAL	900,056.75	4,600,000.00	4,600,000.00	50,000.00	5,585,000.00	0.00	5,585,000.00	0.00
22020201	ELECTRICITY CHARGES	350,556.75	1,000,000.00	1,000,000.00	0.00	1,130,000.00	0.00	1,130,000.00	0.00
22020203	INTERNET ACCESS CHARGES	237,500.00	100,000.00	100,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	3,000,000.00	3,000,000.00	0.00	3,390,000.00	0.00	3,390,000.00	0.00
22020205	WATER RATES	312,000.00	500,000.00	500,000.00	50,000.00	565,000.00	0.00	565,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,668,319.50	8,500,000.00	8,500,000.00	660,000.00	9,605,000.00	0.00	9,605,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	367,000.00	1,500,000.00	1,500,000.00	200,000.00	1,695,000.00	0.00	1,695,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	1,000,000.00	1,000,000.00	150,000.00	1,130,000.00	0.00	1,130,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	677,319.50	1,000,000.00	1,000,000.00	40,000.00	1,130,000.00	0.00	1,130,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	474,000.00	5,000,000.00	5,000,000.00	270,000.00	5,650,000.00	0.00	5,650,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	56,910,211.50	71,620,000.00	71,620,000.00	9,436,500.00	131,430,000.00	0.00	131,430,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,278,800.00	40,000,000.00	40,000,000.00	6,955,500.00	95,700,000.00	0.00	95,700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,202,986.00	23,620,000.00	23,620,000.00	805,000.00	26,690,000.00	0.00	26,690,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	24,457,900.00	3,000,000.00	3,000,000.00	928,000.00	3,390,000.00	0.00	3,390,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,970,525.50	5,000,000.00	5,000,000.00	748,000.00	5,650,000.00	0.00	5,650,000.00	0.00
220205	TRAINING - GENERAL	0.00	15,000,000.00	15,000,000.00	0.00	16,950,000.00	0.00	16,950,000.00	0.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,663,313.75	103,000,000.00	103,000,000.00	19,917,000.00	116,390,000.00	0.00	116,390,000.00	0.00
22020601	SECURITY SERVICES	200,025.50	3,000,000.00	3,000,000.00	200,000.00	3,390,000.00	0.00	3,390,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,463,288.25	100,000,000.00	100,000,000.00	19,717,000.00	113,000,000.00	0.00	113,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	29,231,551.00	4,000,000.00	4,000,000.00	496,000.00	4,526,000.00	0.00	4,526,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	29,231,551.00	2,000,000.00	2,000,000.00	496,000.00	2,260,000.00	0.00	2,260,000.00	0.00
22020703	LEGAL SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	2,266,000.00	0.00	2,266,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	70,714,925.50	115,020,000.00	115,020,000.00	33,642,350.00	129,932,000.00	0.00	129,932,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	56,611,400.00	108,000,000.00	108,000,000.00	30,938,350.00	122,000,000.00	0.00	122,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	14,103,525.50	7,020,000.00	7,020,000.00	2,704,000.00	7,932,000.00	0.00	7,932,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	250,000.00	250,000.00	15,055.81	282,000.00	0.00	282,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	250,000.00	250,000.00	15,055.81	282,000.00	0.00	282,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	495,891.00	17,000,000.00	17,000,000.00	2,709,000.00	19,210,000.00	0.00	19,210,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	3,000,000.00	3,000,000.00	195,000.00	3,390,000.00	0.00	3,390,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	495,891.00	5,000,000.00	5,000,000.00	1,670,000.00	5,650,000.00	0.00	5,650,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	5,000,000.00	506,000.00	5,650,000.00	0.00	5,650,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,000,000.00	2,000,000.00	0.00	2,260,000.00	0.00	2,260,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	2,000,000.00	2,000,000.00	338,000.00	2,260,000.00	0.00	2,260,000.00	0.00
23	CAPITAL EXPENDITURE	29,000,000.00	50,250,000.00	50,250,000.00	0.00	110,172,000.00	0.00	110,172,000.00	0.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	33,250,000.00	33,250,000.00	0.00	37,572,000.00	0.00	37,572,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000.00	33,250,000.00	33,250,000.00	0.00	37,572,000.00	0.00	37,572,000.00	0.00
23010106	PURCHASE OF VANS	0.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,250,000.00	5,250,000.00	0.00	5,932,000.00	0.00	5,932,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	3,000,000.00	0.00	3,390,000.00	0.00	3,390,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	5,000,000.00	5,000,000.00	0.00	55,650,000.00	0.00	55,650,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	5,000,000.00	5,000,000.00	0.00	55,650,000.00	0.00	55,650,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	7,000,000.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,000,000.00	10,000,000.00	10,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,000,000.00	5,000,000.00	5,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	2,000,000.00	5,000,000.00	5,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
2305	OTHER CAPITAL PROJECTS	12,000,000.00	2,000,000.00	2,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,000,000.00	2,000,000.00	2,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT								

053505600100 BORNO STATE AFORESTATION PROJECT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	849,837.85	41,200,000.00	41,200,000.00	480,528.12	41,200,000.00	0.00	41,200,000.00	0.00
22	OTHER RECURRENT COSTS	849,837.85	1,200,000.00	1,200,000.00	480,528.12	1,200,000.00	0.00	1,200,000.00	0.00
2202	OVERHEAD COST	849,837.85	1,200,000.00	1,200,000.00	480,528.12	1,200,000.00	0.00	1,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	198,000.00	285,000.00	285,000.00	185,000.00	285,000.00	0.00	285,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	198,000.00	285,000.00	285,000.00	185,000.00	285,000.00	0.00	285,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	285,000.00	285,000.00	0.00	285,000.00	0.00	285,000.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	285,000.00	285,000.00	0.00	285,000.00	0.00	285,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	343,000.00	343,000.00	294,150.07	343,000.00	0.00	343,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	343,000.00	343,000.00	294,150.07	343,000.00	0.00	343,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	285,000.00	285,000.00	438.83	285,000.00	0.00	285,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	285,000.00	285,000.00	438.83	285,000.00	0.00	285,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,837.85	2,000.00	2,000.00	939.22	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,837.85	2,000.00	2,000.00	939.22	2,000.00	0.00	2,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23040101	TREE PLANTING	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

053505900100 BORNO STATE WATER-SHED MANAGEMENT AGENCY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	4,368,216,212.42	5,077,018,000.00	5,077,018,000.00	2,471,471,986.81	4,479,341,000.00	484,000,000.00	4,963,341,000.00	0.00
21	PERSONNEL COST	160,234,255.12	345,197,000.00	345,197,000.00	133,630,875.11	353,262,000.00	139,000,000.00	492,262,000.00	0.00
2101	SALARY	78,985,093.28	93,497,000.00	93,497,000.00	44,250,875.11	88,977,000.00	0.00	88,977,000.00	0.00
210101	SALARIES AND WAGES	78,985,093.28	93,497,000.00	93,497,000.00	44,250,875.11	88,977,000.00	0.00	88,977,000.00	0.00
21010101	SALARY	78,985,093.28	93,497,000.00	93,497,000.00	44,250,875.11	88,977,000.00	0.00	88,977,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	81,249,161.84	251,700,000.00	251,700,000.00	89,380,000.00	264,285,000.00	139,000,000.00	403,285,000.00	0.00
210201	ALLOWANCES	81,249,161.84	251,700,000.00	251,700,000.00	89,380,000.00	264,285,000.00	139,000,000.00	403,285,000.00	0.00
21020101	NON REGULAR ALLOWANCES	81,249,161.84	251,700,000.00	251,700,000.00	89,380,000.00	264,285,000.00	139,000,000.00	403,285,000.00	0.00
22	OTHER RECURRENT COSTS	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	0.00	699,866,000.00	0.00
2202	OVERHEAD COST	10,970,101.18	285,500,000.00	285,500,000.00	12,962,211.70	699,866,000.00	0.00	699,866,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,045,000.00	3,372,000.00	3,372,000.00	0.00	5,220,000.00	0.00	5,220,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,045,000.00	3,372,000.00	3,372,000.00	0.00	5,220,000.00	0.00	5,220,000.00	0.00
220202	UTILITIES - GENERAL	1,630,000.00	1,210,000.00	1,210,000.00	0.00	220,000.00	0.00	220,000.00	0.00
22020201	ELECTRICITY CHARGES	1,630,000.00	1,210,000.00	1,210,000.00	0.00	220,000.00	0.00	220,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	315,000.00	2,125,000.00	2,125,000.00	0.00	5,276,000.00	0.00	5,276,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	315,000.00	2,125,000.00	2,125,000.00	0.00	5,276,000.00	0.00	5,276,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	729,500.00	5,650,000.00	5,650,000.00	0.00	5,198,000.00	0.00	5,198,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	729,500.00	5,650,000.00	5,650,000.00	0.00	5,198,000.00	0.00	5,198,000.00	0.00
220205	TRAINING - GENERAL	9,605.68	3,572,000.00	3,572,000.00	0.00	2,700,000.00	0.00	2,700,000.00	0.00
22020501	LOCAL TRAINING	9,605.68	3,572,000.00	3,572,000.00	0.00	2,700,000.00	0.00	2,700,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,366,000.00	2,025,000.00	2,025,000.00	0.00	551,000.00	0.00	551,000.00	0.00
22020701	FINANCIAL CONSULTING	1,366,000.00	2,025,000.00	2,025,000.00	0.00	551,000.00	0.00	551,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	23,000.00	639,000.00	639,000.00	0.00	1,090,000.00	0.00	1,090,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	23,000.00	639,000.00	639,000.00	0.00	1,090,000.00	0.00	1,090,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,995.50	711,000.00	711,000.00	2,211.70	32,000.00	0.00	32,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,995.50	711,000.00	711,000.00	2,211.70	32,000.00	0.00	32,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,850,000.00	266,196,000.00	266,196,000.00	12,960,000.00	679,579,000.00	0.00	679,579,000.00	0.00
22021001	REFRESHMENT & MEALS	3,850,000.00	4,619,000.00	4,619,000.00	2,927,000.00	4,829,000.00	0.00	4,829,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000.00	50,000.00	973,000.00	26,392,000.00	0.00	26,392,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	2,130,000.00	2,130,000.00	0.00	53,000.00	0.00	53,000.00	0.00
22021007	WELFARE PACKAGES	0.00	259,250,000.00	259,250,000.00	9,060,000.00	648,200,000.00	0.00	648,200,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	147,000.00	147,000.00	0.00	105,000.00	0.00	105,000.00	0.00
23	CAPITAL EXPENDITURE	4,197,011,856.12	4,446,321,000.00	4,446,321,000.00	2,324,878,900.00	3,426,213,000.00	345,000,000.00	3,771,213,000.00	0.00
2301	FIXED ASSETS PURCHASED	39,581,000.00	26,973,000.00	26,973,000.00	0.00	24,079,000.00	0.00	24,079,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	39,581,000.00	26,973,000.00	26,973,000.00	0.00	24,079,000.00	0.00	24,079,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,000,000.00	9,000,000.00	0.00	9,450,000.00	0.00	9,450,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,100,000.00	4,100,000.00	0.00	4,305,000.00	0.00	4,305,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,050,000.00	2,050,000.00	0.00	2,152,000.00	0.00	2,152,000.00	0.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	39,581,000.00	2,050,000.00	2,050,000.00	0.00	2,152,000.00	0.00	2,152,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	9,773,000.00	9,773,000.00	0.00	6,020,000.00	0.00	6,020,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	69,000,000.00	69,000,000.00	0.00	63,000,000.00	150,000,000.00	213,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	69,000,000.00	69,000,000.00	0.00	63,000,000.00	150,000,000.00	213,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	69,000,000.00	69,000,000.00	0.00	63,000,000.00	150,000,000.00	213,000,000.00	0.00

2303	REHABILITATION / REPAIRS	3,000,000.00	128,000,000.00	128,000,000.00	24,012,400.00	105,000,000.00	195,000,000.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,000,000.00	128,000,000.00	128,000,000.00	24,012,400.00	105,000,000.00	195,000,000.00	300,000,000.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,000,000.00	128,000,000.00	128,000,000.00	24,012,400.00	105,000,000.00	195,000,000.00	300,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	4,154,430,856.12	4,222,348,000.00	4,222,348,000.00	2,300,866,500.00	3,234,134,000.00	0.00	3,234,134,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,154,430,856.12	4,222,348,000.00	4,222,348,000.00	2,300,866,500.00	3,234,134,000.00	0.00	3,234,134,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	48,800,000.00	48,800,000.00	0.00	38,640,000.00	0.00	38,640,000.00	0.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	4,154,430,856.12	4,020,548,000.00	4,020,548,000.00	2,300,866,500.00	3,037,994,000.00	0.00	3,037,994,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	153,000,000.00	153,000,000.00	0.00	157,500,000.00	0.00	157,500,000.00	0.00

053905100100 BORNO STATE SPORTS COUNCIL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	151,157,536.02	186,684,000.00	186,684,000.00	126,626,481.29	172,966,000.00	0.00	172,966,000.00	0.00
21	PERSONNEL COST	150,517,598.77	161,484,000.00	161,484,000.00	126,391,065.04	147,139,000.00	0.00	147,139,000.00	0.00
2101	SALARY	150,517,598.77	161,484,000.00	161,484,000.00	126,391,065.04	147,139,000.00	0.00	147,139,000.00	0.00
210101	SALARIES AND WAGES	150,517,598.77	161,484,000.00	161,484,000.00	126,391,065.04	147,139,000.00	0.00	147,139,000.00	0.00
21010101	SALARY	150,517,598.77	161,484,000.00	161,484,000.00	126,391,065.04	147,139,000.00	0.00	147,139,000.00	0.00
22	OTHER RECURRENT COSTS	639,937.25	4,500,000.00	4,500,000.00	235,416.25	1,962,000.00	0.00	1,962,000.00	0.00
2202	OVERHEAD COST	639,937.25	4,500,000.00	4,500,000.00	235,416.25	1,962,000.00	0.00	1,962,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	900,000.00	900,000.00	0.00	560,000.00	0.00	560,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	600,000.00	600,000.00	0.00	260,000.00	0.00	260,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	430,000.00	1,445,000.00	1,445,000.00	205,000.00	450,000.00	0.00	450,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	311,500.00	700,000.00	700,000.00	90,000.00	250,000.00	0.00	250,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	118,500.00	145,000.00	145,000.00	40,000.00	50,000.00	0.00	50,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	500,000.00	500,000.00	75,000.00	100,000.00	0.00	100,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	100,000.00	100,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	80,500.00	905,000.00	905,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	105,000.00	105,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	54,000.00	200,000.00	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,500.00	200,000.00	200,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	400,000.00	400,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220205	TRAINING - GENERAL	0.00	900,000.00	900,000.00	0.00	350,000.00	0.00	350,000.00	0.00
22020501	LOCAL TRAINING	0.00	400,000.00	400,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	500,000.00	500,000.00	0.00	250,000.00	0.00	250,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	129,000.00	200,000.00	200,000.00	30,000.00	250,000.00	0.00	250,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	129,000.00	200,000.00	200,000.00	30,000.00	250,000.00	0.00	250,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	437.25	50,000.00	50,000.00	416.25	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	437.25	50,000.00	50,000.00	416.25	2,000.00	0.00	2,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	20,700,000.00	20,700,000.00	0.00	23,865,000.00	0.00	23,865,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	20,700,000.00	20,700,000.00	0.00	23,865,000.00	0.00	23,865,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,700,000.00	20,700,000.00	0.00	23,865,000.00	0.00	23,865,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	200,000.00	200,000.00	0.00	700,000.00	0.00	700,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	22,165,000.00	0.00	22,165,000.00	0.00

053905400100 BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	5,946,911.45	6,858,000.00	6,858,000.00	4,621,060.74	6,043,000.00	0.00	6,043,000.00	0.00
21	PERSONNEL COST	5,545,766.45	6,258,000.00	6,258,000.00	4,520,853.24	5,443,000.00	0.00	5,443,000.00	0.00
2101	SALARY	5,545,766.45	6,258,000.00	6,258,000.00	4,520,853.24	5,443,000.00	0.00	5,443,000.00	0.00
210101	SALARIES AND WAGES	5,545,766.45	6,258,000.00	6,258,000.00	4,520,853.24	5,443,000.00	0.00	5,443,000.00	0.00
21010101	SALARY	5,545,766.45	6,258,000.00	6,258,000.00	4,520,853.24	5,443,000.00	0.00	5,443,000.00	0.00
22	OTHER RECURRENT COSTS	401,145.00	600,000.00	600,000.00	100,207.50	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	401,145.00	600,000.00	600,000.00	100,207.50	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
220202	UTILITIES - GENERAL	140,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020205	WATER RATES	140,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000.00	150,000.00	150,000.00	50,000.00	150,000.00	0.00	150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	85,000.00	150,000.00	150,000.00	50,000.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	175,000.00	130,000.00	130,000.00	0.00	130,000.00	0.00	130,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000.00	90,000.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	60,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,145.00	50,000.00	50,000.00	20,000.00	50,000.00	0.00	50,000.00	0.00
22020601	SECURITY SERVICES	1,145.00	30,000.00	30,000.00	20,000.00	30,000.00	0.00	30,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	123,000.00	123,000.00	30,000.00	123,000.00	0.00	123,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	30,000.00	100,000.00	0.00	100,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	23,000.00	23,000.00	0.00	23,000.00	0.00	23,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	2,000.00	2,000.00	207.50	2,000.00	0.00	2,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	2,000.00	2,000.00	207.50	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00

053905700100 BORNO STATE SOCIAL INVESTMENT AGENCY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	49,312,235.54	6,365,000,000.00	6,365,000,000.00	30,329,762.61	4,992,591,900.00	3,587,350,000.00	8,579,941,900.00	0.00
21	PERSONNEL COST	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	0.00	47,250,000.00	0.00
2101	SALARY	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	0.00	47,250,000.00	0.00
210101	SALARIES AND WAGES	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	0.00	47,250,000.00	0.00
21010101	SALARY	35,998,194.94	45,000,000.00	45,000,000.00	23,940,240.16	47,250,000.00	0.00	47,250,000.00	0.00
22	OTHER RECURRENT COSTS	13,314,040.60	3,192,000,000.00	3,192,000,000.00	6,389,522.45	4,207,536,900.00	3,000,000,000.00	7,207,536,900.00	0.00
2202	OVERHEAD COST	13,314,040.60	3,192,000,000.00	3,192,000,000.00	6,389,522.45	4,207,536,900.00	3,000,000,000.00	7,207,536,900.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,739,000.00	47,985,000.00	47,985,000.00	2,016,000.00	30,673,000.00	0.00	30,673,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,739,000.00	47,985,000.00	47,985,000.00	2,016,000.00	30,673,000.00	0.00	30,673,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,669,000.00	19,320,000.00	19,320,000.00	1,631,000.00	20,286,000.00	0.00	20,286,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,669,000.00	19,320,000.00	19,320,000.00	1,631,000.00	20,286,000.00	0.00	20,286,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,581,300.00	23,310,000.00	23,310,000.00	2,300,000.00	30,850,000.00	0.00	30,850,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,581,300.00	23,310,000.00	23,310,000.00	2,300,000.00	30,850,000.00	0.00	30,850,000.00	0.00
220205	TRAINING - GENERAL	1,094,500.00	12,000,000.00	12,000,000.00	150,000.00	13,000,000.00	0.00	13,000,000.00	0.00
22020501	LOCAL TRAINING	1,094,500.00	12,000,000.00	12,000,000.00	150,000.00	13,000,000.00	0.00	13,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	766,325.00	1,521,000,000.00	1,521,000,000.00	0.00	3,025,000,000.00	3,000,000,000.00	6,025,000,000.00	0.00
22020601	SECURITY SERVICES	212,000.00	21,000,000.00	21,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	554,325.00	1,500,000,000.00	1,500,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	6,000,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	195,000.00	15,365,000.00	15,365,000.00	0.00	15,400,000.00	0.00	15,400,000.00	0.00
22020701	FINANCIAL CONSULTING	195,000.00	15,365,000.00	15,365,000.00	0.00	15,400,000.00	0.00	15,400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	950,000.00	22,365,000.00	22,365,000.00	0.00	25,400,000.00	0.00	25,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	950,000.00	22,365,000.00	22,365,000.00	0.00	25,400,000.00	0.00	25,400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,915.60	250,000.00	250,000.00	2,522.45	300,000.00	0.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,915.60	250,000.00	250,000.00	2,522.45	300,000.00	0.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,315,000.00	1,530,405,000.00	1,530,405,000.00	290,000.00	1,046,627,900.00	0.00	1,046,627,900.00	0.00
22021001	REFRESHMENT & MEALS	3,315,000.00	3,935,000.00	3,935,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,526,470,000.00	1,526,470,000.00	290,000.00	1,042,627,900.00	0.00	1,042,627,900.00	0.00
23	CAPITAL EXPENDITURE	0.00	3,128,000,000.00	3,128,000,000.00	0.00	737,805,000.00	587,350,000.00	1,325,155,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	43,000,000.00	43,000,000.00	0.00	217,805,000.00	587,350,000.00	805,155,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	43,000,000.00	43,000,000.00	0.00	217,805,000.00	587,350,000.00	805,155,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	21,500,000.00	21,500,000.00	0.00	23,650,000.00	226,350,000.00	250,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	121,000,000.00	79,000,000.00	200,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,250,000.00	16,250,000.00	0.00	20,000,000.00	230,000,000.00	250,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,100,000.00	2,100,000.00	0.00	50,000,000.00	52,000,000.00	102,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,050,000.00	1,050,000.00	0.00	1,155,000.00	0.00	1,155,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,100,000.00	2,100,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,085,000,000.00	3,085,000,000.00	0.00	520,000,000.00	0.00	520,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,085,000,000.00	3,085,000,000.00	0.00	520,000,000.00	0.00	520,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	3,080,000,000.00	3,080,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

056400100100 MINISTRY OF RELIGIOUS AFFAIRS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	1,949,594,019.78	3,710,900,000.00	3,710,900,000.00	837,047,059.47	4,744,277,000.00	0.00	4,744,277,000.00	0.00
21	PERSONNEL COST	30,812,784.40	30,000,000.00	30,000,000.00	31,753,498.01	70,000,000.00	0.00	70,000,000.00	0.00
2101	SALARY	30,812,784.40	30,000,000.00	30,000,000.00	31,753,498.01	30,000,000.00	0.00	30,000,000.00	0.00
210101	SALARIES AND WAGES	30,812,784.40	30,000,000.00	30,000,000.00	31,753,498.01	30,000,000.00	0.00	30,000,000.00	0.00
21010101	SALARY	30,812,784.40	30,000,000.00	30,000,000.00	31,753,498.01	30,000,000.00	0.00	30,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
22	OTHER RECURRENT COSTS	60,751,080.50	1,240,900,000.00	1,240,900,000.00	199,050,972.45	1,463,400,000.00	0.00	1,463,400,000.00	0.00
2202	OVERHEAD COST	60,751,080.50	1,240,900,000.00	1,240,900,000.00	199,050,972.45	1,463,400,000.00	0.00	1,463,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	4,500,000.00	4,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,447,500.00	10,800,000.00	10,800,000.00	1,211,800.00	7,800,000.00	0.00	7,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,045,000.00	5,000,000.00	5,000,000.00	1,055,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020302	BOOKS	39,200.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
22020303	NEWSPAPERS	363,300.00	800,000.00	800,000.00	156,800.00	800,000.00	0.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	377,200.00	6,000,000.00	6,000,000.00	265,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	39,200.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	338,000.00	5,000,000.00	5,000,000.00	265,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,780,000.00	3,400,000.00	3,400,000.00	845,000.00	4,400,000.00	0.00	4,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	510,000.00	1,000,000.00	1,000,000.00	175,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,270,000.00	2,000,000.00	2,000,000.00	670,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	11,080.50	200,000.00	200,000.00	15,282.45	200,000.00	0.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,080.50	200,000.00	200,000.00	15,282.45	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	55,135,300.00	1,201,000,000.00	1,201,000,000.00	196,713,890.00	1,431,000,000.00	0.00	1,431,000,000.00	0.00
22021001	REFRESHMENT & MEALS	934,400.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,540,000.00	25,000,000.00	25,000,000.00	15,230,000.00	130,000,000.00	0.00	130,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	26,330,000.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	25,330,900.00	1,155,000,000.00	1,155,000,000.00	181,483,890.00	1,290,000,000.00	0.00	1,290,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,858,030,154.88	2,440,000,000.00	2,440,000,000.00	606,242,589.01	3,210,877,000.00	0.00	3,210,877,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	842,495,340.38	1,250,000,000.00	1,250,000,000.00	348,627,589.01	1,300,877,000.00	0.00	1,300,877,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	842,495,340.38	1,250,000,000.00	1,250,000,000.00	348,627,589.01	1,300,877,000.00	0.00	1,300,877,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	742,495,340.38	1,200,000,000.00	1,200,000,000.00	348,627,589.01	1,200,000,000.00	0.00	1,200,000,000.00	0.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	100,000,000.00	50,000,000.00	50,000,000.00	0.00	100,877,000.00	0.00	100,877,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,015,534,814.50	1,070,000,000.00	1,070,000,000.00	257,615,000.00	1,790,000,000.00	0.00	1,790,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,015,534,814.50	1,070,000,000.00	1,070,000,000.00	257,615,000.00	1,790,000,000.00	0.00	1,790,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	980,044,814.50	1,050,000,000.00	1,050,000,000.00	257,615,000.00	1,555,000,000.00	0.00	1,555,000,000.00	0.00
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	35,490,000.00	20,000,000.00	20,000,000.00	0.00	225,000,000.00	0.00	225,000,000.00	0.00
23050136	Human Health Intervention Programme	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

056400200100 BORNO STATE ISLAMIC PREACHING BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	9,595,150.50	126,581,000.00	126,581,000.00	2,701,374.25	97,910,000.00	0.00	97,910,000.00	0.00
21	PERSONNEL COST	9,300,000.00	14,000,000.00	14,000,000.00	2,501,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2101	SALARY	9,300,000.00	14,000,000.00	14,000,000.00	2,501,000.00	5,000,000.00	0.00	5,000,000.00	0.00
210101	SALARIES AND WAGES	9,300,000.00	14,000,000.00	14,000,000.00	2,501,000.00	5,000,000.00	0.00	5,000,000.00	0.00
21010101	SALARY	9,300,000.00	14,000,000.00	14,000,000.00	2,501,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	295,150.50	12,581,000.00	12,581,000.00	200,374.25	8,910,000.00	0.00	8,910,000.00	0.00
2202	OVERHEAD COST	295,150.50	12,581,000.00	12,581,000.00	200,374.25	8,910,000.00	0.00	8,910,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	103,000.00	103,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	103,000.00	103,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	51,000.00	51,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	51,000.00	51,000.00	0.00	400,000.00	0.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,000.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	103,000.00	103,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	150.50	5,000.00	5,000.00	374.25	10,000.00	0.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150.50	5,000.00	5,000.00	374.25	10,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	195,000.00	12,010,000.00	12,010,000.00	200,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	10,000.00	10,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	195,000.00	12,000,000.00	12,000,000.00	200,000.00	1,500,000.00	0.00	1,500,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	100,000,000.00	100,000,000.00	0.00	84,000,000.00	0.00	84,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	90,000,000.00	90,000,000.00	0.00	34,000,000.00	0.00	34,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	90,000,000.00	90,000,000.00	0.00	34,000,000.00	0.00	34,000,000.00	0.00
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	0.00	90,000,000.00	90,000,000.00	0.00	34,000,000.00	0.00	34,000,000.00	0.00

056400300100 BORNO STATE COUNCIL OF ULAMAS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	33,431,638.84	69,725,000.00	69,725,000.00	456,768.31	5,100,000.00	0.00	5,100,000.00	0.00
21	PERSONNEL COST	33,431,638.84	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,431,638.84	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	33,431,638.84	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	33,431,638.84	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	1,725,000.00	1,725,000.00	456,768.31	100,000.00	0.00	100,000.00	0.00
2202	OVERHEAD COST	0.00	1,725,000.00	1,725,000.00	456,768.31	100,000.00	0.00	100,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	0.00	500,000.00	500,000.00	0.00	25,000.00	0.00	25,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	500,000.00	500,000.00	0.00	25,000.00	0.00	25,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	715,000.00	715,000.00	0.00	25,000.00	0.00	25,000.00	0.00
22020601	SECURITY SERVICES	0.00	715,000.00	715,000.00	0.00	25,000.00	0.00	25,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	10,000.00	10,000.00	6,768.31	25,000.00	0.00	25,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	10,000.00	10,000.00	6,768.31	25,000.00	0.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	500,000.00	500,000.00	450,000.00	25,000.00	0.00	25,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	450,000.00	25,000.00	0.00	25,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	18,000,000.00	18,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	18,000,000.00	18,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	18,000,000.00	18,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	18,000,000.00	18,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

056400400100 BORNO STATE ISLAMIC RESEARCH CENTER									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	2024 CLIMATE CHANGE Tagging
2	EXPENDITURES	350,128.50	3,150,000.00	3,150,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22	OTHER RECURRENT COSTS	350,128.50	600,000.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	350,128.50	600,000.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	128.50	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	128.50	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000.00	90,000.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00
22021001	REFRESHMENT & MEALS	50,000.00	90,000.00	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	2,550,000.00	2,550,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	2,550,000.00	2,550,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,550,000.00	2,550,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,300,000.00	1,300,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,250,000.00	1,250,000.00	0.00	1,400,000.00	0.00	1,400,000.00	0.00

011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	35,145,123.75	1,067,000,000.00	1,067,000,000.00	18,755,000.00	45,666,000.00	0.00	45,666,000.00	0.00
12	INDEPENDENT REVENUE	35,145,123.75	67,000,000.00	67,000,000.00	18,755,000.00	45,666,000.00	0.00	45,666,000.00	0.00
1202	NON-TAX REVENUE	35,145,123.75	67,000,000.00	67,000,000.00	18,755,000.00	45,666,000.00	0.00	45,666,000.00	0.00
120204	FEES - GENERAL	35,145,123.75	67,000,000.00	67,000,000.00	18,755,000.00	45,666,000.00	0.00	45,666,000.00	0.00
12020405	Tender Fees - General	9,445,000.00	32,000,000.00	32,000,000.00	260,000.00	26,920,000.00	0.00	26,920,000.00	0.00
12020406	Registration of Document Fees - General	25,700,123.75	29,000,000.00	29,000,000.00	12,045,000.00	70,000.00	0.00	70,000.00	0.00
12020412	Change of Purpose Fees	0.00	6,000,000.00	6,000,000.00	6,450,000.00	18,676,000.00	0.00	18,676,000.00	0.00
13	AID AND GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
1302	GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00

016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	59,348,271.70	70,000,000.00	70,000,000.00	18,959,308.49	70,000,000.00	0.00	70,000,000.00	0.00
12	INDEPENDENT REVENUE	59,348,271.70	70,000,000.00	70,000,000.00	18,959,308.49	70,000,000.00	0.00	70,000,000.00	0.00
1202	NON-TAX REVENUE	59,348,271.70	70,000,000.00	70,000,000.00	18,959,308.49	70,000,000.00	0.00	70,000,000.00	0.00
120204	FEES - GENERAL	59,348,271.70	70,000,000.00	70,000,000.00	18,959,308.49	70,000,000.00	0.00	70,000,000.00	0.00
12020406	Registration of Document Fees - General	28,867,652.51	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
12020449	Bill Board Erection Fees	30,480,619.19	20,000,000.00	20,000,000.00	15,310,155.61	5,000,000.00	0.00	5,000,000.00	0.00
12020456	Application Fees	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
12020458	Erection of GSM Masts	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12020459	Cable Laying Permit	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
12020460	Fibre Optic Installation Fee	0.00	10,000,000.00	10,000,000.00	3,649,152.88	5,000,000.00	0.00	5,000,000.00	0.00
12020462	Supervision Fees on Mast Erection & Fibre optic Installation	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	1,034,405,068.07	1,300,000,000.00	1,300,000,000.00	623,136,701.66	1,378,802,000.00	0.00	1,378,802,000.00	0.00
12	INDEPENDENT REVENUE	1,034,405,068.07	1,300,000,000.00	1,300,000,000.00	623,136,701.66	1,378,802,000.00	0.00	1,378,802,000.00	0.00
1202	NON-TAX REVENUE	1,034,405,068.07	1,300,000,000.00	1,300,000,000.00	623,136,701.66	1,378,802,000.00	0.00	1,378,802,000.00	0.00
120204	FEES - GENERAL	551,234,276.95	669,375,000.00	669,375,000.00	623,136,621.66	716,645,000.00	0.00	716,645,000.00	0.00
12020406	Registration of Document Fees - General	428,939,035.47	504,000,000.00	504,000,000.00	623,136,621.66	543,000,000.00	0.00	543,000,000.00	0.00
12020407	Application & Processing Fees - Right of Occupancy	23,743,627.86	15,750,000.00	15,750,000.00	0.00	16,537,000.00	0.00	16,537,000.00	0.00
12020408	Site Plan Processing Fees	2,688,634.06	5,250,000.00	5,250,000.00	0.00	5,513,000.00	0.00	5,513,000.00	0.00
12020409	Survey Charges Fees	41,315,127.57	18,375,000.00	18,375,000.00	0.00	19,294,000.00	0.00	19,294,000.00	0.00
12020412	Change of Purpose Fees	6,907,380.56	7,350,000.00	7,350,000.00	0.00	7,718,000.00	0.00	7,718,000.00	0.00
12020413	Surrender and Subdivision Fees	3,712,612.28	78,750,000.00	78,750,000.00	0.00	82,688,000.00	0.00	82,688,000.00	0.00
12020415	Re-Grant Fees	35,433,710.79	21,000,000.00	21,000,000.00	0.00	22,050,000.00	0.00	22,050,000.00	0.00
12020417	Recovery of Compensation	8,494,148.36	18,900,000.00	18,900,000.00	0.00	19,845,000.00	0.00	19,845,000.00	0.00
120206	SALES - GENERAL	9,160,858.36	15,750,000.00	15,750,000.00	80.00	16,538,000.00	0.00	16,538,000.00	0.00
12020608	Sales of Broken Beacons	9,160,858.36	15,750,000.00	15,750,000.00	80.00	16,538,000.00	0.00	16,538,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	474,009,932.77	614,875,000.00	614,875,000.00	0.00	645,619,000.00	0.00	645,619,000.00	0.00
12020901	Ground Rent	6,957,214.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	467,052,717.77	614,875,000.00	614,875,000.00	0.00	645,619,000.00	0.00	645,619,000.00	0.00

016110100100 BORNO STATE SECURITY TRUST FUND (STF)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	0.00	5,238,000,000.00	0.00
13	AID AND GRANTS	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	0.00	5,238,000,000.00	0.00
1302	GRANTS	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	0.00	5,238,000,000.00	0.00
130201	DOMESTIC GRANTS	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	0.00	5,238,000,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	3,232,909,992.29	4,358,000,000.00	4,358,000,000.00	463,410,039.21	5,238,000,000.00	0.00	5,238,000,000.00	0.00

016200100100 MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT	0.00	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00

012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	2,000.00	3,800,000.00	3,800,000.00	0.00	16,100,000.00	0.00	16,100,000.00	0.00
12	INDEPENDENT REVENUE	2,000.00	3,800,000.00	3,800,000.00	0.00	16,100,000.00	0.00	16,100,000.00	0.00
1202	NON-TAX REVENUE	2,000.00	3,800,000.00	3,800,000.00	0.00	16,100,000.00	0.00	16,100,000.00	0.00
120201	LICENCES - GENERAL	2,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
12020111	Auctioneers Licences	2,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
120204	FEES - GENERAL	0.00	2,500,000.00	2,500,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12020445	Fire Safety Charges	0.00	1,500,000.00	1,500,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
12020446	FIRE SAFETY CERTIFICATE FEES	0.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

120206	SALES - GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	800,000.00	0.00	800,000.00	0.00
12020634	Government Printers Sales of Publications/Exercise Books	0.00	500,000.00	500,000.00	0.00	300,000.00	0.00	300,000.00	0.00
12020636	Sales of Information Publication	0.00	700,000.00	700,000.00	0.00	500,000.00	0.00	500,000.00	0.00
120207	EARNINGS - GENERAL	0.00	0.00	0.00	0.00	5,200,000.00	0.00	5,200,000.00	0.00
12020709	Earnings from Government Printing Press	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
12020723	Printing Charges	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	97,683,000.00	97,683,000.00	0.00	102,032,000.00	0.00	102,032,000.00	0.00
12	INDEPENDENT REVENUE	0.00	97,683,000.00	97,683,000.00	0.00	102,032,000.00	0.00	102,032,000.00	0.00
1202	NON-TAX REVENUE	0.00	97,683,000.00	97,683,000.00	0.00	102,032,000.00	0.00	102,032,000.00	0.00
120204	FEES - GENERAL	0.00	63,594,000.00	63,594,000.00	0.00	68,624,000.00	0.00	68,624,000.00	0.00
12020402	Radio/Television Advertisement Fees	0.00	63,594,000.00	63,594,000.00	0.00	68,624,000.00	0.00	68,624,000.00	0.00
120206	SALES - GENERAL	0.00	34,089,000.00	34,089,000.00	0.00	33,408,000.00	0.00	33,408,000.00	0.00
12020617	Sales of Cards	0.00	69,000.00	69,000.00	0.00	1,008,000.00	0.00	1,008,000.00	0.00
12020636	Sales of Information Publication	0.00	34,020,000.00	34,020,000.00	0.00	32,400,000.00	0.00	32,400,000.00	0.00
014000100100 BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
12	INDEPENDENT REVENUE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
1202	NON-TAX REVENUE	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
120204	FEES - GENERAL	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
12020444	Registration/Renewal of Audit Firms Fee	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
014000200100 BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	325,350,000.00	325,350,000.00	204,888,670.22	373,133,000.00	0.00	373,133,000.00	0.00
13	AID AND GRANTS	0.00	325,350,000.00	325,350,000.00	204,888,670.22	373,133,000.00	0.00	373,133,000.00	0.00
1302	GRANTS	0.00	325,350,000.00	325,350,000.00	204,888,670.22	373,133,000.00	0.00	373,133,000.00	0.00
130201	DOMESTIC GRANTS	0.00	250,000,000.00	250,000,000.00	122,109,715.01	363,133,000.00	0.00	363,133,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	250,000,000.00	250,000,000.00	122,109,715.01	363,133,000.00	0.00	363,133,000.00	0.00
130202	FOREIGN GRANTS	0.00	75,350,000.00	75,350,000.00	82,778,955.21	10,000,000.00	0.00	10,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	75,350,000.00	75,350,000.00	82,778,955.21	10,000,000.00	0.00	10,000,000.00	0.00
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	105,000,000.00	105,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	105,000,000.00	105,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	105,000,000.00	105,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
120206	SALES - GENERAL	0.00	105,000,000.00	105,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
12020616	Sale of Application Forms	0.00	105,000,000.00	105,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	504,447.48	571,800,000.00	571,800,000.00	276,000.00	591,900,000.00	0.00	591,900,000.00	0.00
12	INDEPENDENT REVENUE	504,447.48	1,800,000.00	1,800,000.00	276,000.00	1,900,000.00	0.00	1,900,000.00	0.00
1202	NON-TAX REVENUE	504,447.48	1,800,000.00	1,800,000.00	276,000.00	1,900,000.00	0.00	1,900,000.00	0.00
120204	FEES - GENERAL	504,447.48	600,000.00	600,000.00	0.00	700,000.00	0.00	700,000.00	0.00
12020404	Registration of Contractors fee	504,447.48	600,000.00	600,000.00	0.00	700,000.00	0.00	700,000.00	0.00
120206	SALES - GENERAL	0.00	1,200,000.00	1,200,000.00	276,000.00	1,200,000.00	0.00	1,200,000.00	0.00
12020611	Sales of In-Service and Bond Forms	0.00	700,000.00	700,000.00	276,000.00	700,000.00	0.00	700,000.00	0.00
12020616	Sale of Application Forms	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
13	AID AND GRANTS	0.00	570,000,000.00	570,000,000.00	0.00	590,000,000.00	0.00	590,000,000.00	0.00
1302	GRANTS	0.00	570,000,000.00	570,000,000.00	0.00	590,000,000.00	0.00	590,000,000.00	0.00
130201	DOMESTIC GRANTS	0.00	570,000,000.00	570,000,000.00	0.00	590,000,000.00	0.00	590,000,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	570,000,000.00	570,000,000.00	0.00	590,000,000.00	0.00	590,000,000.00	0.00
014903500200 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	845,075,531.57	1,550,560,000.00	1,550,560,000.00	465,348,166.66	1,550,560,000.00	0.00	1,550,560,000.00	0.00
13	AID AND GRANTS	845,075,531.57	1,550,560,000.00	1,550,560,000.00	465,348,166.66	1,550,560,000.00	0.00	1,550,560,000.00	0.00
1302	GRANTS	845,075,531.57	1,550,560,000.00	1,550,560,000.00	465,348,166.66	1,550,560,000.00	0.00	1,550,560,000.00	0.00
130201	DOMESTIC GRANTS	845,075,531.57	1,550,560,000.00	1,550,560,000.00	465,348,166.66	1,550,560,000.00	0.00	1,550,560,000.00	0.00
13020103	CURRENT GRANTS FROM LGAs	0.00	50,560,000.00	50,560,000.00	0.00	50,560,000.00	0.00	50,560,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	845,075,531.57	1,500,000,000.00	1,500,000,000.00	465,348,166.66	1,500,000,000.00	0.00	1,500,000,000.00	0.00
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	430,300,000.00	430,300,000.00	0.00	1,706,944,000.00	0.00	1,706,944,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	430,300,000.00	430,300,000.00	0.00	1,706,944,000.00	0.00	1,706,944,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	430,300,000.00	430,300,000.00	0.00	1,706,944,000.00	0.00	1,706,944,000.00	0.00

140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	0.00	430,300,000.00	430,300,000.00	0.00	1,706,944,000.00	0.00	1,706,944,000.00	0.00
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT	0.00	430,300,000.00	430,300,000.00	0.00	1,706,944,000.00	0.00	1,706,944,000.00	0.00

021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	0.00	10,500,000.00	0.00
12	INDEPENDENT REVENUE	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	0.00	10,500,000.00	0.00
1202	NON-TAX REVENUE	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	0.00	10,500,000.00	0.00
120207	EARNINGS - GENERAL	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	0.00	10,500,000.00	0.00
12020718	Tractor Hiring Service	3,016,585.84	10,000,000.00	10,000,000.00	3,885,000.00	10,500,000.00	0.00	10,500,000.00	0.00

021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	7,969,023.60	259,390,000.00	259,390,000.00	5,411,765.00	398,358,000.00	0.00	398,358,000.00	0.00
12	INDEPENDENT REVENUE	7,969,023.60	259,390,000.00	259,390,000.00	5,411,765.00	398,358,000.00	0.00	398,358,000.00	0.00
1202	NON-TAX REVENUE	7,969,023.60	259,390,000.00	259,390,000.00	5,411,765.00	398,358,000.00	0.00	398,358,000.00	0.00
120201	LICENCES - GENERAL	3,516,121.04	258,310,000.00	258,310,000.00	5,411,765.00	397,225,000.00	0.00	397,225,000.00	0.00
12020108	Hides and Skin Licences	0.00	810,000.00	810,000.00	0.00	850,000.00	0.00	850,000.00	0.00
12020115	Cattle Trading Licences	3,516,121.04	7,200,000.00	7,200,000.00	5,411,765.00	7,560,000.00	0.00	7,560,000.00	0.00
12020116	Fish Inspection Licences	0.00	300,000.00	300,000.00	0.00	315,000.00	0.00	315,000.00	0.00
12020121	Ice Block Making Operation license	0.00	0.00	0.00	0.00	126,000,000.00	0.00	126,000,000.00	0.00
12020133	Fish Sales License	0.00	250,000,000.00	250,000,000.00	0.00	262,500,000.00	0.00	262,500,000.00	0.00
120204	FEES - GENERAL	4,444,916.56	500,000.00	500,000.00	0.00	524,000.00	0.00	524,000.00	0.00
12020426	Hides and Skin Inspection Fees	4,444,916.56	50,000.00	50,000.00	0.00	52,000.00	0.00	52,000.00	0.00
12020428	Poultry Farmers Registration	0.00	150,000.00	150,000.00	0.00	157,000.00	0.00	157,000.00	0.00
12020429	Registration of Private Veterinary Clinics Fee	0.00	300,000.00	300,000.00	0.00	315,000.00	0.00	315,000.00	0.00
120206	SALES - GENERAL	7,986.00	580,000.00	580,000.00	0.00	609,000.00	0.00	609,000.00	0.00
12020618	Sales of Poultry Products	7,986.00	580,000.00	580,000.00	0.00	609,000.00	0.00	609,000.00	0.00

022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	21,003,555,726.21	29,501,000,000.00	29,501,000,000.00	0.00	73,101,000,000.00	15,000,000,000.00	88,101,000,000.00	0.00
12	INDEPENDENT REVENUE	709,010.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	709,010.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	709,010.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12020404	Registration of Contractors fee	709,010.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
13	AID AND GRANTS	7,734,085,000.00	4,000,000,000.00	4,000,000,000.00	0.00	47,600,000,000.00	15,000,000,000.00	62,600,000,000.00	0.00
1302	GRANTS	7,734,085,000.00	4,000,000,000.00	4,000,000,000.00	0.00	47,600,000,000.00	15,000,000,000.00	62,600,000,000.00	0.00
130201	DOMESTIC GRANTS	7,734,085,000.00	4,000,000,000.00	4,000,000,000.00	0.00	47,600,000,000.00	15,000,000,000.00	62,600,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	7,734,085,000.00	4,000,000,000.00	4,000,000,000.00	0.00	47,600,000,000.00	15,000,000,000.00	62,600,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	13,268,761,716.21	25,500,000,000.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00	25,500,000,000.00	0.00

022000700100 BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	0.00	174,380,608,000.00	0.00
11	GOVERNMENT SHARE OF FAAC	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	0.00	174,380,608,000.00	0.00
1101	GOVERNMENT SHARE OF FAAC	79,373,599,107.72	104,675,555,000.00	104,675,555,000.00	78,992,472,444.24	174,380,608,000.00	0.00	174,380,608,000.00	0.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	47,165,774,371.07	63,981,950,000.00	63,981,950,000.00	31,244,481,353.23	113,459,490,000.00	0.00	113,459,490,000.00	0.00
11010101	STATUTORY ALLOCATION	47,165,774,371.07	63,981,950,000.00	63,981,950,000.00	31,244,481,353.23	113,459,490,000.00	0.00	113,459,490,000.00	0.00
110102	STATE GOVERNMENT SHARE OF VAT	27,435,740,547.38	34,193,605,000.00	34,193,605,000.00	27,052,197,498.53	49,421,118,000.00	0.00	49,421,118,000.00	0.00
11010201	SHARE OF VAT	27,435,740,547.38	34,193,605,000.00	34,193,605,000.00	27,052,197,498.53	49,421,118,000.00	0.00	49,421,118,000.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	4,772,084,189.27	6,500,000,000.00	6,500,000,000.00	20,695,793,592.48	11,500,000,000.00	0.00	11,500,000,000.00	0.00
11010303	Budget Augmentation - Statutory	4,772,084,189.27	6,500,000,000.00	6,500,000,000.00	20,695,793,592.48	11,500,000,000.00	0.00	11,500,000,000.00	0.00

022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	15,638,163,397.63	20,912,600,000.00	20,912,600,000.00	11,727,393,562.91	19,544,799,000.00	0.00	19,544,799,000.00	0.00
12	INDEPENDENT REVENUE	15,638,163,397.63	20,912,600,000.00	20,912,600,000.00	11,727,393,562.91	19,544,799,000.00	0.00	19,544,799,000.00	0.00
1201	TAX REVENUE	14,406,198,013.75	20,623,793,000.00	20,623,793,000.00	11,608,624,280.68	19,339,783,000.00	0.00	19,339,783,000.00	0.00
120101	PERSONAL TAXES	14,024,117,018.05	19,926,543,000.00	19,926,543,000.00	10,286,385,200.03	17,516,461,000.00	0.00	17,516,461,000.00	0.00
12010101	PERSONAL TAXES	14,024,117,018.05	19,926,543,000.00	19,926,543,000.00	10,286,385,200.03	17,516,461,000.00	0.00	17,516,461,000.00	0.00
120103	OTHER TAXES	382,080,995.70	697,250,000.00	697,250,000.00	1,322,239,080.65	1,823,322,000.00	0.00	1,823,322,000.00	0.00
12010303	WITHHOLDING TAX	262,159,471.55	476,654,000.00	476,654,000.00	1,223,306,006.27	1,582,836,000.00	0.00	1,582,836,000.00	0.00
12010304	STAMP DUTY	119,921,524.15	130,000,000.00	130,000,000.00	25,407,206.62	224,548,000.00	0.00	224,548,000.00	0.00
12010306	DEVELOPMENT LEVY	0.00	0.00	0.00	49,894,750.00	5,775,000.00	0.00	5,775,000.00	0.00
12010307	CAPITAL GAIN TAX	0.00	90,596,000.00	90,596,000.00	23,631,117.76	10,163,000.00	0.00	10,163,000.00	0.00
1202	NON-TAX REVENUE	1,231,965,383.88	288,807,000.00	288,807,000.00	118,769,282.23	205,016,000.00	0.00	205,016,000.00	0.00
120201	LICENCES - GENERAL	759,783,020.26	188,057,000.00	188,057,000.00	87,269,107.23	128,017,000.00	0.00	128,017,000.00	0.00
12020101	Motor Vehicle Licence	686,567,710.09	87,544,000.00	87,544,000.00	33,349,500.00	51,555,000.00	0.00	51,555,000.00	0.00
12020102	Driving Licence/Learners' Permit	50,168,100.00	56,000,000.00	56,000,000.00	36,479,807.23	54,654,000.00	0.00	54,654,000.00	0.00
12020103	Certificate of Road Worthiness	23,047,210.17	44,513,000.00	44,513,000.00	17,439,800.00	21,808,000.00	0.00	21,808,000.00	0.00
120204	FEES - GENERAL	472,182,363.62	100,750,000.00	100,750,000.00	31,500,175.00	76,999,000.00	0.00	76,999,000.00	0.00

12020402	Radio/Television Advertisement Fees	10,012,111.00	0.00	0.00	0.00	5,988,000.00	0.00	5,988,000.00	0.00
12020403	Motor Vehicle Registration Fees	462,170,252.62	100,750,000.00	100,750,000.00	31,500,175.00	71,011,000.00	0.00	71,011,000.00	0.00

023800100100 MINISTRY OF BUDGET AND PLANNING									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	370,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12	INDEPENDENT REVENUE	370,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
1202	NON-TAX REVENUE	370,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
120206	SALES - GENERAL	370,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12020604	Sales of Printed Budget	370,000.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	13,051,500.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
12	INDEPENDENT REVENUE	13,051,500.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
1202	NON-TAX REVENUE	13,051,500.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
120204	FEES - GENERAL	13,051,500.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
12020437	Registration of Business Premises Fee	13,051,500.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

022201800100 BORNO INVESTMENT COMPANY LTD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	165,594,000.00	165,594,000.00	0.00	211,440,000.00	0.00	211,440,000.00	0.00
12	INDEPENDENT REVENUE	0.00	165,594,000.00	165,594,000.00	0.00	211,440,000.00	0.00	211,440,000.00	0.00
1202	NON-TAX REVENUE	0.00	165,594,000.00	165,594,000.00	0.00	211,440,000.00	0.00	211,440,000.00	0.00
120207	EARNINGS - GENERAL	0.00	46,967,000.00	46,967,000.00	0.00	41,067,000.00	0.00	41,067,000.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	46,967,000.00	46,967,000.00	0.00	41,067,000.00	0.00	41,067,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	59,590,000.00	59,590,000.00	0.00	54,897,000.00	0.00	54,897,000.00	0.00
12020803	Rent from Government Estates	0.00	11,097,000.00	11,097,000.00	0.00	43,800,000.00	0.00	43,800,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	48,493,000.00	48,493,000.00	0.00	11,097,000.00	0.00	11,097,000.00	0.00
120211	INVESTMENT INCOME	0.00	59,037,000.00	59,037,000.00	0.00	115,476,000.00	0.00	115,476,000.00	0.00
12021101	Dividend Income	0.00	14,000,000.00	14,000,000.00	0.00	15,700,000.00	0.00	15,700,000.00	0.00
12021103	OTHER INVESTMENT INCOME	0.00	45,037,000.00	45,037,000.00	0.00	99,776,000.00	0.00	99,776,000.00	0.00

022205200100 BORNO STATE HOTELS									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	134,000,000.00	134,000,000.00	0.00	147,400,000.00	0.00	147,400,000.00	0.00
12	INDEPENDENT REVENUE	0.00	134,000,000.00	134,000,000.00	0.00	147,400,000.00	0.00	147,400,000.00	0.00
1202	NON-TAX REVENUE	0.00	134,000,000.00	134,000,000.00	0.00	147,400,000.00	0.00	147,400,000.00	0.00
120207	EARNINGS - GENERAL	0.00	126,340,000.00	126,340,000.00	0.00	138,974,000.00	0.00	138,974,000.00	0.00
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	0.00	114,200,000.00	114,200,000.00	0.00	125,620,000.00	0.00	125,620,000.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	12,140,000.00	12,140,000.00	0.00	13,354,000.00	0.00	13,354,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	7,660,000.00	7,660,000.00	0.00	8,426,000.00	0.00	8,426,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	460,000.00	460,000.00	0.00	506,000.00	0.00	506,000.00	0.00
12020805	Rent from Conference Centres	0.00	7,200,000.00	7,200,000.00	0.00	7,920,000.00	0.00	7,920,000.00	0.00

022205400100 BORNO MONDAY MARKET COMPANY LIMITED									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	1,041,331.50	126,405,000.00	126,405,000.00	0.00	132,725,000.00	0.00	132,725,000.00	0.00
12	INDEPENDENT REVENUE	1,041,331.50	126,405,000.00	126,405,000.00	0.00	132,725,000.00	0.00	132,725,000.00	0.00
1202	NON-TAX REVENUE	1,041,331.50	126,405,000.00	126,405,000.00	0.00	132,725,000.00	0.00	132,725,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,041,331.50	126,405,000.00	126,405,000.00	0.00	132,725,000.00	0.00	132,725,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	1,041,331.50	126,405,000.00	126,405,000.00	0.00	132,725,000.00	0.00	132,725,000.00	0.00

022205400200 BORNO KANO MOTOR PARK AND MARKET									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	11,438,654.10	30,215,000.00	30,215,000.00	2,927,062.97	65,775,000.00	0.00	65,775,000.00	0.00
12	INDEPENDENT REVENUE	11,438,654.10	30,215,000.00	30,215,000.00	2,927,062.97	65,775,000.00	0.00	65,775,000.00	0.00
1202	NON-TAX REVENUE	11,438,654.10	30,215,000.00	30,215,000.00	2,927,062.97	65,775,000.00	0.00	65,775,000.00	0.00
120204	FEES - GENERAL	6,787,689.73	5,215,000.00	5,215,000.00	0.00	31,235,000.00	0.00	31,235,000.00	0.00
12020455	CHANGE OF OWNERSHIP FEES	1,041,331.50	215,000.00	215,000.00	0.00	235,000.00	0.00	235,000.00	0.00
12020457	Parking Fees	5,746,358.23	5,000,000.00	5,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
120207	EARNINGS - GENERAL	4,157,281.19	15,000,000.00	15,000,000.00	2,927,062.97	6,040,000.00	0.00	6,040,000.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	4,157,281.19	15,000,000.00	15,000,000.00	2,927,062.97	6,040,000.00	0.00	6,040,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	493,683.18	10,000,000.00	10,000,000.00	0.00	28,500,000.00	0.00	28,500,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	493,683.18	10,000,000.00	10,000,000.00	0.00	28,500,000.00	0.00	28,500,000.00	0.00

022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	92,300,000.00	92,300,000.00	0.00	35,788,000.00	0.00	35,788,000.00	0.00
12	INDEPENDENT REVENUE	0.00	92,300,000.00	92,300,000.00	0.00	35,788,000.00	0.00	35,788,000.00	0.00
1202	NON-TAX REVENUE	0.00	92,300,000.00	92,300,000.00	0.00	35,788,000.00	0.00	35,788,000.00	0.00
120206	SALES - GENERAL	0.00	92,300,000.00	92,300,000.00	0.00	35,788,000.00	0.00	35,788,000.00	0.00
12020622	Sale of Cottage Industry Products	0.00	92,300,000.00	92,300,000.00	0.00	35,788,000.00	0.00	35,788,000.00	0.00

022206000100 BORNO STATE NEITAL NIGERIA LIMITED									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	101,850,000.00	101,850,000.00	0.00	44,350,000.00	0.00	44,350,000.00	0.00
12	INDEPENDENT REVENUE	0.00	101,850,000.00	101,850,000.00	0.00	44,350,000.00	0.00	44,350,000.00	0.00
1202	NON-TAX REVENUE	0.00	101,850,000.00	101,850,000.00	0.00	44,350,000.00	0.00	44,350,000.00	0.00
120206	SALES - GENERAL	0.00	100,000,000.00	100,000,000.00	0.00	42,500,000.00	0.00	42,500,000.00	0.00
12020622	Sale of Cottage Industry Products	0.00	100,000,000.00	100,000,000.00	0.00	42,500,000.00	0.00	42,500,000.00	0.00
120207	EARNINGS - GENERAL	0.00	1,850,000.00	1,850,000.00	0.00	1,850,000.00	0.00	1,850,000.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	1,850,000.00	1,850,000.00	0.00	1,850,000.00	0.00	1,850,000.00	0.00

022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
120206	SALES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12020622	Sale of Cottage Industry Products	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12020625	Sales of Products of Cottage Industries	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

022900100100 MINISTRY OF TRANSPORT AND ENERGY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	1,851,500,000.00	1,851,500,000.00	30,988,037.76	46,000,000.00	0.00	46,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,851,500,000.00	1,851,500,000.00	30,988,037.76	46,000,000.00	0.00	46,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,851,500,000.00	1,851,500,000.00	30,988,037.76	46,000,000.00	0.00	46,000,000.00	0.00
120201	LICENCES - GENERAL	0.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
12020103	Certificate of Road Worthiness	0.00	31,000,000.00	31,000,000.00	0.00	31,000,000.00	0.00	31,000,000.00	0.00
120204	FEES - GENERAL	0.00	10,500,000.00	10,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
12020423	Weight and Measure Fee (Bridge)	0.00	10,500,000.00	10,500,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
120207	EARNINGS - GENERAL	0.00	1,810,000,000.00	1,810,000,000.00	30,988,037.76	0.00	0.00	0.00	0.00
12020701	Hire of Plants and Equipments	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	1,800,000,000.00	1,800,000,000.00	30,988,037.76	0.00	0.00	0.00	0.00

022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	453,538,590.00	632,740,000.00	632,740,000.00	233,869,750.00	548,495,000.00	0.00	548,495,000.00	0.00
12	INDEPENDENT REVENUE	453,538,590.00	632,740,000.00	632,740,000.00	233,869,750.00	548,495,000.00	0.00	548,495,000.00	0.00
1202	NON-TAX REVENUE	453,538,590.00	632,740,000.00	632,740,000.00	233,869,750.00	548,495,000.00	0.00	548,495,000.00	0.00
120207	EARNINGS - GENERAL	453,538,590.00	615,740,000.00	615,740,000.00	233,869,750.00	531,155,000.00	0.00	531,155,000.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	453,538,590.00	510,740,000.00	510,740,000.00	233,869,750.00	520,955,000.00	0.00	520,955,000.00	0.00
12020722	Workshop Earnings	0.00	105,000,000.00	105,000,000.00	0.00	10,200,000.00	0.00	10,200,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	17,000,000.00	17,000,000.00	0.00	17,340,000.00	0.00	17,340,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	17,000,000.00	17,000,000.00	0.00	17,340,000.00	0.00	17,340,000.00	0.00

022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	708,794,438.00	2,499,668,000.00	2,499,668,000.00	605,671,011.87	1,259,650,000.00	0.00	1,259,650,000.00	0.00
12	INDEPENDENT REVENUE	708,794,438.00	2,499,668,000.00	2,499,668,000.00	605,671,011.87	1,259,650,000.00	0.00	1,259,650,000.00	0.00
1202	NON-TAX REVENUE	708,794,438.00	2,499,668,000.00	2,499,668,000.00	605,671,011.87	1,259,650,000.00	0.00	1,259,650,000.00	0.00
120201	LICENCES - GENERAL	449,436,314.00	1,809,356,000.00	1,809,356,000.00	441,650,561.87	849,824,000.00	0.00	849,824,000.00	0.00
12020124	Miscellaneous Vehicular Permit	449,436,314.00	1,809,356,000.00	1,809,356,000.00	441,650,561.87	849,824,000.00	0.00	849,824,000.00	0.00
120204	FEES - GENERAL	42,090,680.00	31,092,000.00	31,092,000.00	70,067,380.00	42,646,000.00	0.00	42,646,000.00	0.00
12020403	Motor Vehicle Registration Fees	30,607,680.00	30,000,000.00	30,000,000.00	35,691,380.00	31,500,000.00	0.00	31,500,000.00	0.00
12020455	CHANGE OF OWNERSHIP FEES	11,483,000.00	1,092,000.00	1,092,000.00	34,376,000.00	11,146,000.00	0.00	11,146,000.00	0.00
120205	FINES - GENERAL	76,994,313.00	74,893,000.00	74,893,000.00	34,834,850.00	75,270,000.00	0.00	75,270,000.00	0.00
12020501	Penalty for Offences - General	76,994,313.00	74,893,000.00	74,893,000.00	34,834,850.00	75,270,000.00	0.00	75,270,000.00	0.00
120206	SALES - GENERAL	93,804,950.00	22,327,000.00	22,327,000.00	45,715,712.00	23,443,000.00	0.00	23,443,000.00	0.00
12020629	Sales of Traffic Regulation Booklets	93,804,950.00	22,327,000.00	22,327,000.00	45,715,712.00	23,443,000.00	0.00	23,443,000.00	0.00
120207	EARNINGS - GENERAL	46,468,181.00	562,000,000.00	562,000,000.00	13,402,508.00	268,467,000.00	0.00	268,467,000.00	0.00
12020701	Hire of Plants and Equipments	46,468,181.00	112,000,000.00	112,000,000.00	6,719,000.00	110,967,000.00	0.00	110,967,000.00	0.00
12020702	Earnings from Repairs of Private Vehicles etc	0.00	450,000,000.00	450,000,000.00	6,683,508.00	157,500,000.00	0.00	157,500,000.00	0.00

023400100100 MINISTRY OF WORKS AND HOUSING									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
120207	EARNINGS - GENERAL	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
12020701	Hire of Plants and Equipments	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00
12020702	Earnings from Repairs of Private Vehicles etc	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00
12020703	Hiring of Marini Asphalt Mixing Plant	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12020704	Hiring of Quarries and Selling of Chippings	0.00	0.00	0.00	0.00	13,450,000.00	0.00	13,450,000.00	0.00

023400700100 BORNO STATE HOUSING CORPORATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	56,845,000.00	56,845,000.00	0.00	5,001,200,000.00	3,112,310,000.00	8,113,510,000.00	0.00
12	INDEPENDENT REVENUE	0.00	56,845,000.00	56,845,000.00	0.00	71,000,000.00	0.00	71,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	56,845,000.00	56,845,000.00	0.00	71,000,000.00	0.00	71,000,000.00	0.00
120204	FEES - GENERAL	0.00	3,500,000.00	3,500,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
12020407	Application & Processing Fees - Right of Occupancy	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12020456	Application Fees	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	53,345,000.00	53,345,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
12020803	Rent from Government Estates	0.00	34,145,000.00	34,145,000.00	0.00	38,000,000.00	0.00	38,000,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	19,200,000.00	19,200,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	0.00	0.00	0.00	4,930,200,000.00	3,112,310,000.00	8,042,510,000.00	0.00
1402	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	0.00	4,930,200,000.00	3,112,310,000.00	8,042,510,000.00	0.00
140201	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	0.00	4,930,200,000.00	3,112,310,000.00	8,042,510,000.00	0.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	0.00	0.00	0.00	0.00	4,930,200,000.00	3,112,310,000.00	8,042,510,000.00	0.00

025200100100 MINISTRY OF WATER RESOURCES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	371,190,000.00	0.00	371,190,000.00	0.00
12	INDEPENDENT REVENUE	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	0.00	120,000,000.00	0.00
1202	NON-TAX REVENUE	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	0.00	120,000,000.00	0.00
120204	FEES - GENERAL	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	0.00	120,000,000.00	0.00
12020411	Water Rates	62,149,309.03	120,000,000.00	120,000,000.00	30,457,203.80	120,000,000.00	0.00	120,000,000.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	251,190,000.00	0.00	251,190,000.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	251,190,000.00	0.00	251,190,000.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	0.00	251,190,000.00	0.00	251,190,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	0.00	251,190,000.00	0.00	251,190,000.00	0.00

025210300100 BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (R)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	5,784,352,000.00	5,784,352,000.00	1,454,109,289.13	5,401,404,000.00	0.00	5,401,404,000.00	0.00
13	AID AND GRANTS	0.00	437,144,000.00	437,144,000.00	0.00	401,404,000.00	0.00	401,404,000.00	0.00
1302	GRANTS	0.00	437,144,000.00	437,144,000.00	0.00	401,404,000.00	0.00	401,404,000.00	0.00
130202	FOREIGN GRANTS	0.00	437,144,000.00	437,144,000.00	0.00	401,404,000.00	0.00	401,404,000.00	0.00
13020201	CURRENT FOREIGN GRANTS	0.00	437,144,000.00	437,144,000.00	0.00	401,404,000.00	0.00	401,404,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	5,347,208,000.00	5,347,208,000.00	1,454,109,289.13	5,000,000,000.00	0.00	5,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	5,347,208,000.00	5,347,208,000.00	1,454,109,289.13	5,000,000,000.00	0.00	5,000,000,000.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	0.00	5,347,208,000.00	5,347,208,000.00	1,454,109,289.13	5,000,000,000.00	0.00	5,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ORG	0.00	5,347,208,000.00	5,347,208,000.00	1,454,109,289.13	5,000,000,000.00	0.00	5,000,000,000.00	0.00

025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEM									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	0.00	6,660,000,000.00	0.00
13	AID AND GRANTS	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	0.00	6,660,000,000.00	0.00
1302	GRANTS	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	0.00	6,660,000,000.00	0.00
130201	DOMESTIC GRANTS	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	0.00	6,660,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	17,257,065,785.48	17,103,000,000.00	17,103,000,000.00	1,962,269,189.98	6,660,000,000.00	0.00	6,660,000,000.00	0.00

031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
12	INDEPENDENT REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
1202	NON-TAX REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
120206	SALES - GENERAL	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
12020631	Sales of JSC Forms and OFIHS	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00

031805100100 BORNO STATE HIGH COURT OF JUSTICE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	11,350,885.42	74,000,000.00	74,000,000.00	5,065,975.00	74,000,000.00	0.00	74,000,000.00	0.00
12	INDEPENDENT REVENUE	11,350,885.42	74,000,000.00	74,000,000.00	5,065,975.00	74,000,000.00	0.00	74,000,000.00	0.00
1202	NON-TAX REVENUE	11,350,885.42	74,000,000.00	74,000,000.00	5,065,975.00	74,000,000.00	0.00	74,000,000.00	0.00
120204	FEES - GENERAL	11,350,885.42	60,000,000.00	60,000,000.00	5,065,975.00	60,000,000.00	0.00	60,000,000.00	0.00
12020439	High Court Fees	11,258,655.42	25,000,000.00	25,000,000.00	5,065,975.00	25,000,000.00	0.00	25,000,000.00	0.00
12020440	High Court Probate Fee	92,230.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
120205	FINES - GENERAL	0.00	14,000,000.00	14,000,000.00	0.00	14,000,000.00	0.00	14,000,000.00	0.00
12020502	High Court Fines	0.00	14,000,000.00	14,000,000.00	0.00	14,000,000.00	0.00	14,000,000.00	0.00

031805300100 BORNO STATE SHARIA COURT OF APPEAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	0.00	30,000.00	0.00
12	INDEPENDENT REVENUE	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	0.00	30,000.00	0.00
1202	NON-TAX REVENUE	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	0.00	30,000.00	0.00
120204	FEES - GENERAL	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	0.00	30,000.00	0.00
12020443	Sharia Court Fees	55,145.30	20,000.00	20,000.00	15,950.00	30,000.00	0.00	30,000.00	0.00

031805400100 BORNO STATE AREA COURT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
120205	FINES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
12020503	Area Court Fines	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

032600100100 MINISTRY OF JUSTICE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	78,147,129.00	580,000,000.00	580,000,000.00	0.00	285,000,000.00	0.00	285,000,000.00	0.00
12	INDEPENDENT REVENUE	78,147,129.00	580,000,000.00	580,000,000.00	0.00	285,000,000.00	0.00	285,000,000.00	0.00
1202	NON-TAX REVENUE	78,147,129.00	580,000,000.00	580,000,000.00	0.00	285,000,000.00	0.00	285,000,000.00	0.00
120204	FEES - GENERAL	78,147,129.00	580,000,000.00	580,000,000.00	0.00	285,000,000.00	0.00	285,000,000.00	0.00
12020438	Vetting Fees	78,147,129.00	580,000,000.00	580,000,000.00	0.00	285,000,000.00	0.00	285,000,000.00	0.00

032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	6,777,381.00	16,310,000.00	16,310,000.00	559,145.50	11,020,000.00	0.00	11,020,000.00	0.00
12	INDEPENDENT REVENUE	6,777,381.00	16,310,000.00	16,310,000.00	559,145.50	11,020,000.00	0.00	11,020,000.00	0.00
1202	NON-TAX REVENUE	6,777,381.00	16,310,000.00	16,310,000.00	559,145.50	11,020,000.00	0.00	11,020,000.00	0.00
120204	FEES - GENERAL	6,027,184.50	10,000,000.00	10,000,000.00	472,145.50	6,710,000.00	0.00	6,710,000.00	0.00
12020431	School Fees - Secondary Institutions	6,027,184.50	10,000,000.00	10,000,000.00	472,145.50	6,710,000.00	0.00	6,710,000.00	0.00
120206	SALES - GENERAL	750,196.50	6,310,000.00	6,310,000.00	87,000.00	4,310,000.00	0.00	4,310,000.00	0.00
12020616	Sale of Application Forms	750,196.50	6,310,000.00	6,310,000.00	87,000.00	4,310,000.00	0.00	4,310,000.00	0.00

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	1,302,000.00	1,302,000.00	0.00	1,255,000.00	0.00	1,255,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,302,000.00	1,302,000.00	0.00	1,255,000.00	0.00	1,255,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,302,000.00	1,302,000.00	0.00	1,255,000.00	0.00	1,255,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	1,302,000.00	1,302,000.00	0.00	1,255,000.00	0.00	1,255,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	0.00	987,000.00	987,000.00	0.00	940,000.00	0.00	940,000.00	0.00
12020805	Rent from Conference Centres	0.00	315,000.00	315,000.00	0.00	315,000.00	0.00	315,000.00	0.00

051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	6,007,545,000.00	6,007,545,000.00	4,620,000.00	5,008,000,000.00	0.00	5,008,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	7,545,000.00	7,545,000.00	4,620,000.00	8,000,000.00	0.00	8,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	7,545,000.00	7,545,000.00	4,620,000.00	8,000,000.00	0.00	8,000,000.00	0.00
120204	FEES - GENERAL	0.00	7,545,000.00	7,545,000.00	4,620,000.00	8,000,000.00	0.00	8,000,000.00	0.00
12020432	Collection of Certificate fee	0.00	7,545,000.00	7,545,000.00	4,620,000.00	8,000,000.00	0.00	8,000,000.00	0.00
13	AID AND GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
1302	GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
130202	FOREIGN GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00

051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	12,117,295,356.40	9,312,284,000.00	9,312,284,000.00	5,842,983.14	3,312,284,000.00	0.00	3,312,284,000.00	0.00
12	INDEPENDENT REVENUE	1,890,000.00	2,500,000.00	2,500,000.00	150,000.00	2,500,000.00	0.00	2,500,000.00	0.00
1202	NON-TAX REVENUE	1,890,000.00	2,500,000.00	2,500,000.00	150,000.00	2,500,000.00	0.00	2,500,000.00	0.00
120204	FEES - GENERAL	1,890,000.00	2,500,000.00	2,500,000.00	150,000.00	2,500,000.00	0.00	2,500,000.00	0.00
12020432	Collection of Certificate fee	1,890,000.00	2,500,000.00	2,500,000.00	150,000.00	2,500,000.00	0.00	2,500,000.00	0.00
13	AID AND GRANTS	12,115,405,356.40	9,309,784,000.00	9,309,784,000.00	5,692,983.14	3,309,784,000.00	0.00	3,309,784,000.00	0.00
1301	AID	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	0.00	175,000,000.00	0.00
130102	FOREIGN AIDS	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	0.00	175,000,000.00	0.00
13010202	Capital Foreign Aid	19,935,000.00	175,000,000.00	175,000,000.00	2,846,491.57	175,000,000.00	0.00	175,000,000.00	0.00
1302	GRANTS	12,095,470,356.40	9,134,784,000.00	9,134,784,000.00	2,846,491.57	3,134,784,000.00	0.00	3,134,784,000.00	0.00
130201	DOMESTIC GRANTS	12,095,470,356.40	3,134,784,000.00	3,134,784,000.00	0.00	3,134,784,000.00	0.00	3,134,784,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	12,095,470,356.40	3,134,784,000.00	3,134,784,000.00	0.00	3,134,784,000.00	0.00	3,134,784,000.00	0.00
130202	FOREIGN GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	2,846,491.57	0.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	6,000,000,000.00	6,000,000,000.00	2,846,491.57	0.00	0.00	0.00	0.00

051700800100 BORNO STATE LIBRARY BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
12	INDEPENDENT REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
1202	NON-TAX REVENUE	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
120204	FEES - GENERAL	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
12020456	Application Fees	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
12020805	Rent from Conference Centres	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00

051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	17,414,348.10	1,096,258,000.00	1,096,258,000.00	3,212,218.00	630,259,000.00	0.00	630,259,000.00	0.00
12	INDEPENDENT REVENUE	17,414,348.10	18,500,000.00	18,500,000.00	3,212,218.00	22,500,000.00	0.00	22,500,000.00	0.00
1202	NON-TAX REVENUE	17,414,348.10	18,500,000.00	18,500,000.00	3,212,218.00	22,500,000.00	0.00	22,500,000.00	0.00
120204	FEES - GENERAL	7,722,681.51	6,500,000.00	6,500,000.00	80,131.00	7,000,000.00	0.00	7,000,000.00	0.00
12020431	School Fees - Secondary Institutions	7,722,681.51	6,500,000.00	6,500,000.00	80,131.00	7,000,000.00	0.00	7,000,000.00	0.00
120206	SALES - GENERAL	9,691,666.59	1,500,000.00	1,500,000.00	3,132,087.00	2,000,000.00	0.00	2,000,000.00	0.00
12020616	Sale of Application Forms	9,691,666.59	1,500,000.00	1,500,000.00	3,132,087.00	2,000,000.00	0.00	2,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	10,500,000.00	10,500,000.00	0.00	13,500,000.00	0.00	13,500,000.00	0.00
12020711	Earnings from Building & Lodging	0.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	0.00	500,000.00	500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	0.00	8,000,000.00	8,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13	AID AND GRANTS	0.00	1,077,758,000.00	1,077,758,000.00	0.00	607,759,000.00	0.00	607,759,000.00	0.00
1302	GRANTS	0.00	1,077,758,000.00	1,077,758,000.00	0.00	607,759,000.00	0.00	607,759,000.00	0.00
130201	DOMESTIC GRANTS	0.00	1,077,758,000.00	1,077,758,000.00	0.00	607,759,000.00	0.00	607,759,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	1,077,758,000.00	1,077,758,000.00	0.00	607,759,000.00	0.00	607,759,000.00	0.00

051705600100 BORNO STATE UNIVERSITY (BOSU)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	1,215,082,774.58	3,741,720,000.00	3,741,720,000.00	179,926,080.00	4,453,290,000.00	0.00	4,453,290,000.00	0.00
12	INDEPENDENT REVENUE	166,291,690.25	1,142,470,000.00	1,142,470,000.00	179,926,080.00	604,500,000.00	0.00	604,500,000.00	0.00
1202	NON-TAX REVENUE	166,291,690.25	1,142,470,000.00	1,142,470,000.00	179,926,080.00	604,500,000.00	0.00	604,500,000.00	0.00
120204	FEES - GENERAL	166,291,690.25	1,142,470,000.00	1,142,470,000.00	179,926,080.00	604,500,000.00	0.00	604,500,000.00	0.00
12020431	School Fees - Secondary Institutions	34,910,016.25	572,470,000.00	572,470,000.00	179,651,580.00	300,000,000.00	0.00	300,000,000.00	0.00
12020463	Education Levy	131,381,674.00	570,000,000.00	570,000,000.00	274,500.00	304,500,000.00	0.00	304,500,000.00	0.00
13	AID AND GRANTS	1,048,791,084.33	2,599,250,000.00	2,599,250,000.00	0.00	3,848,790,000.00	0.00	3,848,790,000.00	0.00
1302	GRANTS	1,048,791,084.33	2,599,250,000.00	2,599,250,000.00	0.00	3,848,790,000.00	0.00	3,848,790,000.00	0.00
130201	DOMESTIC GRANTS	1,048,791,084.33	2,599,250,000.00	2,599,250,000.00	0.00	3,848,790,000.00	0.00	3,848,790,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	192,091,084.33	658,000,000.00	658,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	856,700,000.00	1,941,250,000.00	1,941,250,000.00	0.00	2,848,790,000.00	0.00	2,848,790,000.00	0.00

051705700100 BORNO STATE SCHOLARSHIPS BOARD									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	66,600.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12	INDEPENDENT REVENUE	66,600.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
1202	NON-TAX REVENUE	66,600.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
120206	SALES - GENERAL	66,600.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12020616	Sale of Application Forms	66,600.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	4,001,164.25	4,503,000.00	4,503,000.00	2,598,592.75	4,729,000.00	0.00	4,729,000.00	0.00
12	INDEPENDENT REVENUE	4,001,164.25	4,503,000.00	4,503,000.00	2,598,592.75	4,729,000.00	0.00	4,729,000.00	0.00
1202	NON-TAX REVENUE	4,001,164.25	4,503,000.00	4,503,000.00	2,598,592.75	4,729,000.00	0.00	4,729,000.00	0.00
120204	FEES - GENERAL	3,623,583.00	4,067,000.00	4,067,000.00	2,598,592.75	4,270,000.00	0.00	4,270,000.00	0.00
12020431	School Fees - Secondary Institutions	3,146,176.75	3,412,000.00	3,412,000.00	2,598,592.75	3,583,000.00	0.00	3,583,000.00	0.00
12020456	Application Fees	477,406.25	655,000.00	655,000.00	0.00	687,000.00	0.00	687,000.00	0.00
120206	SALES - GENERAL	377,581.25	436,000.00	436,000.00	0.00	459,000.00	0.00	459,000.00	0.00
12020616	Sale of Application Forms	377,581.25	436,000.00	436,000.00	0.00	459,000.00	0.00	459,000.00	0.00

051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	22,062,974.96	19,900,000.00	19,900,000.00	14,473,422.71	21,653,000.00	0.00	21,653,000.00	0.00
12	INDEPENDENT REVENUE	22,062,974.96	19,900,000.00	19,900,000.00	14,473,422.71	21,653,000.00	0.00	21,653,000.00	0.00
1202	NON-TAX REVENUE	22,062,974.96	19,900,000.00	19,900,000.00	14,473,422.71	21,653,000.00	0.00	21,653,000.00	0.00
120204	FEES - GENERAL	22,062,974.96	16,900,000.00	16,900,000.00	13,274,988.71	17,153,000.00	0.00	17,153,000.00	0.00
12020431	School Fees - Secondary Institutions	22,062,974.96	16,900,000.00	16,900,000.00	13,274,988.71	17,153,000.00	0.00	17,153,000.00	0.00
120206	SALES - GENERAL	0.00	3,000,000.00	3,000,000.00	1,198,434.00	3,300,000.00	0.00	3,300,000.00	0.00
12020616	Sale of Application Forms	0.00	3,000,000.00	3,000,000.00	1,198,434.00	3,300,000.00	0.00	3,300,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
12020720	Earnings from Farm Centre	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00

051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	21,484,269.50	36,705,000.00	36,705,000.00	24,339,781.00	35,400,000.00	0.00	35,400,000.00	0.00
12	INDEPENDENT REVENUE	21,484,269.50	36,705,000.00	36,705,000.00	24,339,781.00	35,400,000.00	0.00	35,400,000.00	0.00
1202	NON-TAX REVENUE	21,484,269.50	36,705,000.00	36,705,000.00	24,339,781.00	35,400,000.00	0.00	35,400,000.00	0.00
120204	FEES - GENERAL	17,931,332.00	31,705,000.00	31,705,000.00	20,199,781.00	28,950,000.00	0.00	28,950,000.00	0.00
12020431	School Fees - Secondary Institutions	17,931,332.00	31,705,000.00	31,705,000.00	20,199,781.00	28,950,000.00	0.00	28,950,000.00	0.00
120206	SALES - GENERAL	3,552,937.50	5,000,000.00	5,000,000.00	4,140,000.00	6,450,000.00	0.00	6,450,000.00	0.00
12020616	Sale of Application Forms	3,552,937.50	5,000,000.00	5,000,000.00	4,140,000.00	6,450,000.00	0.00	6,450,000.00	0.00

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	5,716,161,000.00	0.00	5,716,161,000.00	0.00
12	INDEPENDENT REVENUE	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	30,000,000.00	0.00	30,000,000.00	0.00
1202	NON-TAX REVENUE	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	30,000,000.00	0.00	30,000,000.00	0.00
120201	LICENCES - GENERAL	3,166,200.00	8,000,000.00	8,000,000.00	2,113,600.00	30,000,000.00	0.00	30,000,000.00	0.00
12020104	Certificate of Medical Fitness for Food Handlers	3,166,200.00	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
12020123	Patent Medicine Vendor Licences	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
12020126	Medical Practitioner/Clinic Operation License	0.00	5,500,000.00	5,500,000.00	2,113,600.00	5,000,000.00	0.00	5,000,000.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	5,686,161,000.00	0.00	5,686,161,000.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	5,686,161,000.00	0.00	5,686,161,000.00	0.00
130202	FOREIGN GRANTS	0.00	0.00	0.00	0.00	5,686,161,000.00	0.00	5,686,161,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	5,686,161,000.00	0.00	5,686,161,000.00	0.00

052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGEN									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	1,880,488,000.00	1,880,488,000.00	0.00	1,936,243,000.00	0.00	1,936,243,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,115,100,000.00	1,115,100,000.00	0.00	1,170,855,000.00	0.00	1,170,855,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,115,100,000.00	1,115,100,000.00	0.00	1,170,855,000.00	0.00	1,170,855,000.00	0.00
120204	FEES - GENERAL	0.00	1,115,100,000.00	1,115,100,000.00	0.00	1,170,855,000.00	0.00	1,170,855,000.00	0.00
12020470	PREMIUM FOR HEALTH SERVICES	0.00	1,115,100,000.00	1,115,100,000.00	0.00	1,170,855,000.00	0.00	1,170,855,000.00	0.00
13	AID AND GRANTS	0.00	765,388,000.00	765,388,000.00	0.00	765,388,000.00	0.00	765,388,000.00	0.00
1302	GRANTS	0.00	765,388,000.00	765,388,000.00	0.00	765,388,000.00	0.00	765,388,000.00	0.00
130201	DOMESTIC GRANTS	0.00	765,388,000.00	765,388,000.00	0.00	765,388,000.00	0.00	765,388,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	544,888,000.00	544,888,000.00	0.00	544,888,000.00	0.00	544,888,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	0.00	210,000,000.00	210,000,000.00	0.00	210,000,000.00	0.00	210,000,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00

052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSP									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	744,000,000.00	1,266,692,000.00	1,266,692,000.00	0.00	1,845,092,000.00	0.00	1,845,092,000.00	0.00
13	AID AND GRANTS	744,000,000.00	1,266,692,000.00	1,266,692,000.00	0.00	1,845,092,000.00	0.00	1,845,092,000.00	0.00
1302	GRANTS	744,000,000.00	1,266,692,000.00	1,266,692,000.00	0.00	1,845,092,000.00	0.00	1,845,092,000.00	0.00
130201	DOMESTIC GRANTS	0.00	516,692,000.00	516,692,000.00	0.00	729,092,000.00	0.00	729,092,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	516,692,000.00	516,692,000.00	0.00	729,092,000.00	0.00	729,092,000.00	0.00
130202	FOREIGN GRANTS	744,000,000.00	750,000,000.00	750,000,000.00	0.00	1,116,000,000.00	0.00	1,116,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	744,000,000.00	750,000,000.00	750,000,000.00	0.00	1,116,000,000.00	0.00	1,116,000,000.00	0.00

052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	0.00	200,000,000.00	0.00
12	INDEPENDENT REVENUE	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	0.00	200,000,000.00	0.00
1202	NON-TAX REVENUE	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	0.00	200,000,000.00	0.00
120204	FEES - GENERAL	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	0.00	200,000,000.00	0.00
12020410	Site and Services Scheme Fees	172,203,518.90	400,000,000.00	400,000,000.00	59,189,007.80	200,000,000.00	0.00	200,000,000.00	0.00

052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	42,701,569.21	40,391,000.00	40,391,000.00	64,217,369.40	45,533,000.00	0.00	45,533,000.00	0.00
12	INDEPENDENT REVENUE	42,701,569.21	40,391,000.00	40,391,000.00	64,217,369.40	45,533,000.00	0.00	45,533,000.00	0.00
1202	NON-TAX REVENUE	42,701,569.21	40,391,000.00	40,391,000.00	64,217,369.40	45,533,000.00	0.00	45,533,000.00	0.00
120204	FEES - GENERAL	20,806,356.50	31,312,000.00	31,312,000.00	223,463.75	36,000,000.00	0.00	36,000,000.00	0.00
12020431	School Fees - Secondary Institutions	20,806,356.50	31,312,000.00	31,312,000.00	223,463.75	36,000,000.00	0.00	36,000,000.00	0.00
120206	SALES - GENERAL	21,895,212.71	9,079,000.00	9,079,000.00	63,993,905.65	9,533,000.00	0.00	9,533,000.00	0.00
12020639	Sales of Admission Forms - School of Nursing	20,162,441.25	8,536,000.00	8,536,000.00	63,993,905.65	9,533,000.00	0.00	9,533,000.00	0.00
12020641	Sales of Admission Forms - School of Midwifery	1,732,771.46	543,000.00	543,000.00	0.00	0.00	0.00	0.00	0.00

052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	90,023,201.05	56,300,000.00	56,300,000.00	75,871,455.39	83,000,000.00	0.00	83,000,000.00	0.00
12	INDEPENDENT REVENUE	90,023,201.05	56,300,000.00	56,300,000.00	75,871,455.39	83,000,000.00	0.00	83,000,000.00	0.00
1202	NON-TAX REVENUE	90,023,201.05	56,300,000.00	56,300,000.00	75,871,455.39	83,000,000.00	0.00	83,000,000.00	0.00
120204	FEES - GENERAL	63,328,767.59	51,300,000.00	51,300,000.00	62,070,137.89	75,000,000.00	0.00	75,000,000.00	0.00
12020431	School Fees - Secondary Institutions	63,328,767.59	51,300,000.00	51,300,000.00	62,070,137.89	75,000,000.00	0.00	75,000,000.00	0.00
120206	SALES - GENERAL	26,694,433.46	5,000,000.00	5,000,000.00	13,801,317.50	8,000,000.00	0.00	8,000,000.00	0.00
12020616	Sale of Application Forms	26,694,433.46	5,000,000.00	5,000,000.00	13,801,317.50	8,000,000.00	0.00	8,000,000.00	0.00

052100800100 BORNO STATE TEACHING HOSPITAL									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
120204	FEES - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
12020410	Site and Services Scheme Fees	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

053500100100 MINISTRY OF ENVIRONMENT									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	2,237,632,825.61	4,810,783,000.00	4,810,783,000.00	441,952,063.12	8,160,783,000.00	0.00	8,160,783,000.00	0.00
12	INDEPENDENT REVENUE	7,664,387.61	15,533,000.00	15,533,000.00	3,533,400.00	15,533,000.00	0.00	15,533,000.00	0.00
1202	NON-TAX REVENUE	7,664,387.61	15,533,000.00	15,533,000.00	3,533,400.00	15,533,000.00	0.00	15,533,000.00	0.00
120201	LICENCES - GENERAL	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
12020122	Trophy Dealer Licence	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
120204	FEES - GENERAL	7,664,387.61	10,362,000.00	10,362,000.00	3,533,400.00	10,362,000.00	0.00	10,362,000.00	0.00
12020450	Parks and Garden Fees	7,664,387.61	10,210,000.00	10,210,000.00	3,533,400.00	10,210,000.00	0.00	10,210,000.00	0.00
12020465	Registration of Private Nurseries Fee	0.00	152,000.00	152,000.00	0.00	152,000.00	0.00	152,000.00	0.00
120206	SALES - GENERAL	0.00	5,156,000.00	5,156,000.00	0.00	5,156,000.00	0.00	5,156,000.00	0.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	0.00	5,156,000.00	5,156,000.00	0.00	5,156,000.00	0.00	5,156,000.00	0.00
13	AID AND GRANTS	229,968,438.00	645,250,000.00	645,250,000.00	438,418,663.12	645,250,000.00	0.00	645,250,000.00	0.00
1302	GRANTS	229,968,438.00	645,250,000.00	645,250,000.00	438,418,663.12	645,250,000.00	0.00	645,250,000.00	0.00
130201	DOMESTIC GRANTS	229,968,438.00	635,250,000.00	635,250,000.00	438,418,663.12	635,250,000.00	0.00	635,250,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAs	229,968,438.00	635,250,000.00	635,250,000.00	438,418,663.12	635,250,000.00	0.00	635,250,000.00	0.00
130202	FOREIGN GRANTS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2,000,000,000.00	4,150,000,000.00	4,150,000,000.00	0.00	7,500,000,000.00	0.00	7,500,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	4,150,000,000.00	4,150,000,000.00	0.00	7,500,000,000.00	0.00	7,500,000,000.00	0.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	4,150,000,000.00	4,150,000,000.00	0.00	7,500,000,000.00	0.00	7,500,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ OR	2,000,000,000.00	4,150,000,000.00	4,150,000,000.00	0.00	7,500,000,000.00	0.00	7,500,000,000.00	0.00

053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	7,664,387.61	0.00	0.00	0.00	102,000,000.00	0.00	102,000,000.00	0.00
12	INDEPENDENT REVENUE	7,664,387.61	0.00	0.00	0.00	102,000,000.00	0.00	102,000,000.00	0.00
1202	NON-TAX REVENUE	7,664,387.61	0.00	0.00	0.00	102,000,000.00	0.00	102,000,000.00	0.00
120201	LICENCES - GENERAL	7,664,387.61	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
12020132	Sewage/Refuse disposal Licence	7,664,387.61	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	67,000,000.00	0.00	67,000,000.00	0.00
12020468	REFUSE/SEWAGE DISPOSAL FEES	0.00	0.00	0.00	0.00	67,000,000.00	0.00	67,000,000.00	0.00

053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION									
Code	Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
1	REVENUE	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	0.00	3,750,000.00	0.00
12	INDEPENDENT REVENUE	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	0.00	3,750,000.00	0.00
1202	NON-TAX REVENUE	2,320,580.29	4,040,000.00	4,040,000.00	30,000.00	3,750,000.00	0.00	3,750,000.00	0.00
120204	FEES - GENERAL	361,000.00	1,540,000.00	1,540,000.00	30,000.00	1,350,000.00	0.00	1,350,000.00	0.00
12020434	Registration Fees for Social Clubs	219,000.00	1,000,000.00	1,000,000.00	30,000.00	1,050,000.00	0.00	1,050,000.00	0.00
12020435	Registration Fees for Cooperative Societies	142,000.00	540,000.00	540,000.00	0.00	300,000.00	0.00	300,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,959,580.29	2,500,000.00	2,500,000.00	0.00	2,400,000.00	0.00	2,400,000.00	0.00
12020804	Rent from Government Commercial Shops/Stores	1,959,580.29	2,500,000.00	2,500,000.00	0.00	2,400,000.00	0.00	2,400,000.00	0.00

01110010100		GOVERNMENT HOUSE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					312,672,063.00	296,000,000.00	296,000,000.00	149,366,000.00	2,998,400,000.00	0.00	2,998,400,000.00	0.00
13100123000100 - Reform of Government and Gov	Purchase of 7No of Toyota Hilux For Security equip	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	171,845,760.00	200,000,000.00	200,000,000.00	113,626,000.00	400,000,000.00	0.00	400,000,000.00	0.00
13100124000100 - Reform of Government and Gov	Purchase of 40 No. Sets Of Tables, 20 No of Visitor	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	15,000,000.00	80,000,000.00	80,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
13100123000200 - Reform of Government and Gov	Purchase of 18 No. Sets of Desktop Computers For	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	13,500,000.00	5,250,000.00	5,250,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
13100123000300 - Reform of Government and Gov	Purchase of 6 No. of Sharp MX360 computer print	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	52,910,000.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
13100124000200 - Reform of Government and Gov	Purchase of 3 No of Hp Laser jet M477 Coloured PH	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	20,000,000.00	2,100,000.00	2,100,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123000400 - Reform of Government and Gov	Purchase of 10 No of Shredding Machine Pieces For	23010117 - PURCHASE OF SHREDDING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	78,421,300.00	1,050,000.00	1,050,000.00	0.00	1,550,000.00	0.00	1,550,000.00	0.00
13100124000300 - Reform of Government and Gov	Purchase of 2 No of UNITS OF 250Kva Generators in	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	15,000,000.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123000500 - Reform of Government and Gov	Purchase of 500 No. Units of Fire Fighting Equipm	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123000600 - Reform of Government and Gov	Purchase of 30 No of Communication Gadgets, Cctv	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
13100123000700 - Reform of Government and Gov	Construction of Additional 50 No of Office Blocks i	23020101 - CONSTRUCTION / PROVISION OF OFFI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	10,000,000.00	900,000,000.00	0.00	900,000,000.00	0.00
13100123000800 - Reform of Government and Gov	Construction of 200No of Bedroom Apartment Wh	23020102 - CONSTRUCTION / PROVISION OF RESI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	70,000,000.00	70,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123000900 - Reform of Government and Gov	Construction of 30 No of Additional Solar Power/In	23020103 - CONSTRUCTION / PROVISION OF ELECT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
13100123001000 - Reform of Government and Gov	Construction of 30 No of Additional Quarters For	23020104 - CONSTRUCTION / PROVISION OF HOUS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00
13100123001100 - Reform of Government and Gov	Completion of 2 No of Government House Staff Cl	23020106 - CONSTRUCTION / PROVISION OF HOSP	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	16,740,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124000400 - Reform of Government and Gov	Construction of 3 No of Lodges within The Govern	23020118 - CONSTRUCTION / PROVISION OF INFRA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	30,500,000.00	30,500,000.00	0.00	30,500,000.00	0.00	30,500,000.00	0.00
13100124000500 - Reform of Government and Gov	Rehabilitation of 15 No of Existing Office Buildings	23030121 - REHABILITATION / REPAIRS OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
13100123001200 - Reform of Government and Gov	Planting of 50 No of Trees at the Premises Of Gove	23040101 - TREE PLANTING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124000600 - Reform of Government and Gov	Celebrations of Eid Mulaud, Eid El-fir and Children	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

01110010200		DEPUTY GOVERNOR'S OFFICE										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					36,458,350.00	31,000,000.00	31,000,000.00	9,600,000.00	131,000,000.00	0.00	131,000,000.00	0.00
13100124009800 - Reform of Government and Gov	Purchase Of 10Nos. of Executive tables and 10Nos	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	4,000,000.00	20,000,000.00	20,000,000.00	9,600,000.00	120,000,000.00	0.00	120,000,000.00	0.00
13100124009900 - Reform of Government and Gov	Purchase Of 10Nos. of Hp Desks And 7Nos. of	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	2,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124010000 - Reform of Government and Gov	Purchase Of 4Nos. of Hp Laser Jet Computer Print	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	30,438,350.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
13100124010100 - Reform of Government and Gov	Purchase Of 3Nos. of Sharp Photocopying Machin	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
13100124010200 - Reform of Government and Gov	Purchase Of 8Nos. of Closed-circuit television for	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

01110080100		BORNO STATE EMERGENCY MANAGEMENT AGEN										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	3,389,000.00	3,389,000.00	0.00	1,691,789,000.00	0.00	1,691,789,000.00	0.00
13100122002100 - Reform of Government and Gov	Purchase Of Various Office Furniture And Fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
13100122002200 - Reform of Government and Gov	Purchase Of 3 Hp Desktop Computers And 2 Hp Laj	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
13100122002300 - Reform of Government and Gov	Purchase Of 1 Hp Printers For Borno state Emerge	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	389,000.00	0.00	389,000.00	0.00
13100122002400 - Reform of Government and Gov	Purchase Of 2 Sharp Photocopying Machines For	23010115 - PURCHASE OF PHOTOCOPIPING MACH	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	389,000.00	389,000.00	0.00	400,000.00	0.00	400,000.00	0.00
13100120000200 - Reform of Government and Gov	Support to all vulnerable people (pa/aliatives ac	23050129 - LIVELIHOOD SUPPORT TO HOUSEHOLD	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	1,600,000,000.00	0.00	1,600,000,000.00	0.00

011101000100		BORNO STATE BUREAU OF PUBLIC PROCUREMENT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	52,000,000.00	52,000,000.00	0.00	58,000,000.00	0.00	58,000,000.00	0.00
13100124006700 - Reform of Government and Gov	Purchase Of 1No. Of Peugeot 3008 (S U V) Model I	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
13100123005100 - Reform of Government and Gov	Purchase Of 1No. Of Hilux Van 2019 Bureau of Pub	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00
13100123005200 - Reform of Government and Gov	Purchase Of 5No. Of Hp Laptops Intel Core I5 Mod	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
13100123005300 - Reform of Government and Gov	Purchase Of 5No. Of Hp photocopier machine for	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
13100123005400 - Reform of Government and Gov	Purchase Of 5No. Of Sharp Mx Scanners 600 Mode	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
13100123005500 - Reform of Government and Gov	Software Acquisition For Expansion Of E-Procurem	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

01610010100		SECRETARY TO THE STATE GOVERNMENT (SSG)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					386,959,904.81	631,000,000.00	631,000,000.00	171,040,921.70	2,578,765,000.00	0.00	2,578,765,000.00	0.00
13100124011300 - Reform of Government and Gov	Purchase Of One (1) Station Wagon Vw Golf for Off	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	3,400,000.00	25,000,000.00	25,000,000.00	0.00	26,250,000.00	0.00	26,250,000.00	0.00
13100124011400 - Reform of Government and Gov	Continuation Of Complete Furnishing Of Offices W	23010112 - PURCHASE OF OFFICE FURNITURE AND	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	14,295,000.00	356,000,000.00	356,000,000.00	55,407,500.00	541,015,000.00	0.00	541,015,000.00	0.00
13100124011500 - Reform of Government and Gov	Purchase Of One (1) Hp Pavilion core i5 Model I	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	171,200,949.85	3,000,000.00	3,000,000.00	0.00	3,150,000.00	0.00	3,150,000.00	0.00
13100124011600 - Reform of Government and Gov	Purchase Of Two (2) 3-in-1 Hp R5900 Colored Print	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	194,428,354.96	2,800,000.00	2,800,000.00	0.00	2,940,000.00	0.00	2,940,000.00	0.00
13100124011700 - Reform of Government and Gov	Purchase Of Sharp mx506 Photocopying Machines	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	3,635,600.00	4,200,000.00	4,200,000.00	0.00	4,410,000.00	0.00	4,410,000.00	0.00
13100124011800 - Reform of Government and Gov	Purchase Of ELEPAQ Power Generating Set One (1)	23010119 - PURCHASE OF POWER GENERATING SE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	65,000,000.00	65,000,000.00	0.00	68,250,000.00	0.00	68,250,000.00	0.00
13100124011900 - Reform of Government and Gov	Completion Of Construction Two (2) Staff Canten	23020101 - CONSTRUCTION / PROVISION OF OFFI	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	38,000,000.00	38,000,000.00	26,062,700.00	1,539,900,000.00	0.00	1,539,900,000.00	0.00
13100124012000 - Reform of Government and Gov	Completion Of Rehabilitation / Repairs Intersect	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	89,570,721.70	205,000,000.00	0.00	205,000,000.00	0.00
13100124012100 - Reform of Government and Gov	Complete Tree Planting Landscaping Musu I	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	515,000.00	515,000.00	0.00	5,790,000.00	0.00	5,790,000.00	0.00
13100124012200 - Reform of Government and Gov	Monitoring And Evaluation Is being carried out	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	0.00	20,000,00						

13100124003700 - Reform of Government and Gov	Training of 10Nos. of accounting staff for upgrading	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	5,575,000.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13100122001700 - Reform of Government and Gov	Awareness on the achievement of the development	23050131 - ADVOCACY & SOCIAL RE-ORIENTATION	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00

016101000100		BORNO STATE GUIDANCE AND COUNSELLING BOARD										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	35,500,000.00	35,500,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
08100124000100 - Youth - General	Purchase Of 4 Golf Car For Borno State Guidance	23010105 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
08100123000100 - Youth - General	Procurement Of 1Nos. Of Executive Swivel Chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
08100123000200 - Youth - General	Purchase Of 4 HP Laptop Computers & 7 HP Des	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
08100123000300 - Youth - General	Purchase Of 10Nos. Of HP m1132 Computer Print	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
08100123000400 - Youth - General	Purchase Of 5Nos. Of Sharp Photocopying Machi	23010115 - PURCHASE OF PHOTOCOPIING MACH	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
08100124000200 - Youth - General	Purchase Of 1 unit of 250 Kw Mikano Power Gene	23010119 - PURCHASE OF POWER GENERATING SE	71091 - SOCIAL PROTECTION N.E.C.	20822100 - MAIDUGURI METRO	0.00	12,000,000.00	12,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

016103300100		BORNO STATE AGENCY FOR THE CONTROL OF HIV										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	3,900,000.00	3,900,000.00	0.00	2,072,000.00	0.00	2,072,000.00	0.00
04010420000101 - Integrated supportive supervi	Monitoring And Evaluation Is bene Carried Out	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20842800 - State wide	0.00	3,900,000.00	3,900,000.00	0.00	2,072,000.00	0.00	2,072,000.00	0.00

016103500100		BORNO STATE PENSIONS DEPARTMENT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					5,428,750.00	8,500,000.00	8,500,000.00	1,000,000.00	3,500,000.00	0.00	3,500,000.00	0.00
13100122001800 - Reform of Government and Gov	Purchase Of Five (5) Hp Computers for Borno State	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	5,428,750.00	7,000,000.00	7,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
13100123003900 - Reform of Government and Gov	Purchase Of One (1) Typewriters for Borno State Pl	23010116 - PURCHASE OF TYPEWRITERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
13100124005300 - Reform of Government and Gov	Purchase Of Two (2) Hp scanners for Borno State P	23010118 - PURCHASE OF SCANNERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

016103700100		BORNO STATE PILGRIMS WELFARE BOARD										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	488,500,000.00	488,500,000.00	0.00	176,000,000.00	0.00	176,000,000.00	0.00
02100122000300 - Societal Re-orientation - Genera	Purchase Of Motor Vehicles Gmc Suv Three (3) fo	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	85,000,000.00	85,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
02100122000400 - Societal Re-orientation - Genera	Purchase Of Three (3) Luxurious Buses for Pilgrims	23010108 - PURCHASE OF BUSES	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	135,000,000.00	135,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
02100124000800 - Societal Re-orientation - Genera	Purchase Of Five(5) Hp 8Gb Ram Laptops & Ten (10	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
02100123000100 - Societal Re-orientation - Genera	Purchase Of 2 Black & White Laser Jet Printer & On	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
02100123000200 - Societal Re-orientation - Genera	Purchase Of One (1) Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPIING MACH	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
02100123000300 - Societal Re-orientation - Genera	Purchase Of 10 Top Loading Scanners for Pilgrims	23010118 - PURCHASE OF SCANNERS	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
02100124000900 - Societal Re-orientation - Genera	Purchase Of Two (2) 500Kva Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	100,000,000.00	100,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
02100123000400 - Societal Re-orientation - Genera	Construction Three (3) Boreholes At The Hajj Camp	23020105 - CONSTRUCTION / PROVISION OF WATER	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
02100123000500 - Societal Re-orientation - Genera	Rehabilitation Of Existing Inland Pilgrims Intend	23030101 - REHABILITATION / REPAIRS OF RESIDE	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	50,000,000.00	50,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
02100123000600 - Societal Re-orientation - Genera	Rehabilitation / Repairs Of Main Office Buildings Pil	23030121 - REHABILITATION / REPAIRS OF OFFICE	70841 - RELIGIOUS AND OTHER COMMUNITY SER	20821300 - JERE	0.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

01610100100		BORNO STATE SECURITY TRUST FUND (STF)										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					1,730,240,850.00	2,119,000,000.00	2,119,000,000.00	255,000,000.00	1,902,000,000.00	0.00	1,902,000,000.00	0.00
13100124005400 - Reform of Government and Gov	Purchase Of 2 Toyota Highlander for Security Tr	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
13100123000400 - Reform of Government and Gov	Purchase Of 5 Nos. Of Hp 8Gb Ram Laptops & 10N	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	6,000,000.00	50,000,000.00	50,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
131001230004100 - Reform of Government and Gov	Purchase Of 10Nos. Of Black White Laser Jet Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124005500 - Reform of Government and Gov	Purchase Of 5Nos. Of Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPIING MACH	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
13100124005600 - Reform of Government and Gov	Purchase Of solar Power to the office of the Securi	23010119 - PURCHASE OF POWER GENERATING SE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
13100124005700 - Reform of Government and Gov	Purchase Of 100Nos. of Communication Gadgets, t	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20842800 - State wide	1,592,703,950.00	2,030,000,000.00	2,030,000,000.00	255,000,000.00	1,800,000,000.00	0.00	1,800,000,000.00	0.00
13100124005800 - Reform of Government and Gov	Construction Of Ict Centre At The New Site for Sec	23020127 - CONSTRUCTION OF ICT INFRASTRUCT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20822100 - MAIDUGURI METRO	131,536,900.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

016100800100		BORNO STATE DEPARTMENT OF MONITORING & EVALUATION										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					1,226,679,699.51	2,337,536,000.00	2,337,536,000.00	1,215,997,905.42	2,447,150,000.00	0.00	2,447,150,000.00	0.00
06100122000500 - Housing and Urban Development	Executive Swivel Chairs, Executive Tables, One (1)	23010112 - PURCHASE OF OFFICE FURNITURE AND	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	761,006,876.13	131,250,000.00	131,250,000.00	99,896,299.20	120,000,000.00	0.00	120,000,000.00	0.00
06100122000600 - Housing and Urban Development	Purchase Of 4HP Computer Printers-Four (4) Hp M1132	23010114 - PURCHASE OF COMPUTER PRINTERS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	92,853,123.95	5,250,000.00	5,250,000.00	0.00	3,125,000.00	0.00	3,125,000.00	0.00
06100123001300 - Housing and Urban Development	Purchase Of Two (2) Nos Sharp Digital Copier Phot	23010115 - PURCHASE OF PHOTOCOPIING MACH	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	348,721,414.43	1,050,000.00	1,050,000.00	0.00	1,025,000.00	0.00	1,025,000.00	0.00
06100124001900 - Housing and Urban Development	Construction Of Zonal/Office For Nafdac At NO.2 B	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	14,031,450.00	881,986,000.00	881,986,000.00	868,073,359.43	0.00	0.00	0.00	0.00
06100124002000 - Housing and Urban Development	Buildings Of Staff Quarters For Primary Health Care	23020102 - CONSTRUCTION / PROVISION OF RESID	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20821300 - JERE	10,060,800.00	300,000,000.00	300,000,000.00	42,708,206.79	0.00	0.00	0.00	0.00
06100124002100 - Housing and Urban Development	Construction Of Additional Wards General Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSP	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20811400 - KAGA	0.00	500,000,000.00	500,000,000.00	143,309,500.00	0.00	0.00	0.00	0.00
06100124002200 - Housing and Urban Development	Construction Of Infrastructures for Monitoring and	23020118 - CONSTRUCTION / PROVISION OF INFRA	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	0.00	505,000,000.00	505,000,000.00	0.00	0.00	0.00	0.00	0.00
06100124002300 - Housing and Urban Development	Construction Of Ict Infrastructures-Servers And Sof	23020127 - CONSTRUCTION OF ICT INFRASTRUCT	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20842800 - State wide	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
06100123001400 - Housing and Urban Development	Monitoring And Evaluation-General Hospital Borno	23050103 - MONITORING AND EVALUATION	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20811400 - KAGA	0.00	3,000,000.00	3,000,000.00	62,010,540.00	103,000,000.00	0.00	103,000,000.00	0.00

016100900100		BORNO STATE DEPARTMENT OF SPECIAL PROJECT										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	0.00	0.00	0.00	1,696,150,000.00	0.00	1,696,150,000.00	0.00
13100124002800 - Reform of Government and Gov	Executive Swivel Chairs, Executive Tables, One (1)	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
13100124003300 - Reform of Government and Gov	Purchase Of Computer Printers-Four (4) Hp Laptop	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	3,125,000.00	0.00	3,125,000.00	0.00
13100124004000 - Reform of Government and Gov	Purchase Of Two (2) Nos Sharp Digital Copier											

011200010100 BORNO STATE HOUSE ASSEMBLY												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	647,250,000.00	647,250,000.00	0.00	450,000,000.00	0.00	1,390,000,000.00	0.00
13100123004200 - Reform of Government and Gov	Acquisition of 300 Square Mtrs of 2-Plots of Land	23010101 - PURCHASE / ACQUISITION OF LAND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
13100123004300 - Reform of Government and Gov	Purchase of Motor Vehicles (One (1) 30 Sitter Bus,	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123004400 - Reform of Government and Gov	Purchase Of Large Conference Table, 15 Executive	23010112 - PURCHASE OF OFFICE FURNITURE AND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	150,000,000.00	200,000,000.00	0.00
13100123004500 - Reform of Government and Gov	Purchase Of 5 Hp Desktops Computers And 3 Hp L	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	45,000,000.00	50,000,000.00	0.00
13100123004600 - Reform of Government and Gov	Purchase Of Three (3) Laser Jet Printers	23010115 - PURCHASE OF PHOTOCOPIING MACH	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	10,000,000.00	15,000,000.00	0.00
13100123004700 - Reform of Government and Gov	Purchase Of Two (2) Sharp Color Photocopying Ma	23010115 - PURCHASE OF PHOTOCOPIING MACH	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	25,000,000.00	30,000,000.00	0.00
13100123004800 - Reform of Government and Gov	Purchase Of 5 Manual Typewriters	23010116 - PURCHASE OF TYPEWRITERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	250,000.00	250,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123004900 - Reform of Government and Gov	Purchase Of Two (4) Hp Top Loading Scanners	23010118 - PURCHASE OF SCANNERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123005000 - Reform of Government and Gov	Purchase Of Top Class 250Kva Power Generating Se	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
13100124005900 - Reform of Government and Gov	Purchase Of Library Books & Equipment Pallament	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIP	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
13100124006000 - Reform of Government and Gov	Construction Of New Main Assembly Complex	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	240,000,000.00	240,000,000.00	0.00	100,000,000.00	900,000,000.00	1,000,000,000.00	0.00
13100124006100 - Reform of Government and Gov	Construction Of Basic physical and organizational s	23020125 - CONSTRUCTION OF POWER GENERATOR	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
13100124006200 - Reform of Government and Gov	Rehabilitation / Repairs Of Assembly Guest House	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	0.00	80,000,000.00	80,000,000.00	0.00
13100124006300 - Reform of Government and Gov	Rehabilitation / Repairs - Electricity Jumper Fittings	23030102 - REHABILITATION / REPAIRS - ELECTRIC	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100120000100 - Reform of Government and Gov	Research, discussions, public hearing and related a	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
13100122001900 - Reform of Government and Gov	Monitoring And Evaluation- For Oversight Function	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	180,000,000.00	200,000,000.00	0.00
13100122002000 - Reform of Government and Gov	Anniversaries/Celebrations-Independence Day And	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide	0.00	60,000,000.00	60,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00

011200040100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COM												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	46,500,000.00	46,500,000.00	0.00	31,500,000.00	0.00	31,500,000.00	0.00
13100124006400 - Reform of Government and Gov	Purchase Of Five (5) Pugeot, 406, 2015 Model For	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
13100124006500 - Reform of Government and Gov	Purchase Of Elepah 5Kva Petrol Engine Power Gen	23010119 - PURCHASE OF POWER GENERATING SE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
13100124006600 - Reform of Government and Gov	Rehabilitation Of 2Block Office Building At The Com	23030121 - REHABILITATION / REPAIRS OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

012300101010 MINISTRY OF INFORMATION AND INTERNAL SECUR												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					95,992,000.00	491,000,000.00	491,000,000.00	81,211,250.00	3,247,000,000.00	0.00	3,247,000,000.00	0.00
13100124002800 - Reform of Government and Gov	Purchase Of 5Nos. of Toyota Vans For Gov Printing	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	7,175,000.00	90,000,000.00	90,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100124002900 - Reform of Government and Gov	Purchase Of 3Nos. of Hp MX260 Printers n the Mini	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
13100124001000 - Reform of Government and Gov	Purchase Of 10Nos of Fire extinguisher for fire serv	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	205,300,000.00	0.00	205,300,000.00	0.00
13100123001500 - Reform of Government and Gov	Purchase Of Kord 64, Gto and Hot Large Binding in	23010129 - PURCHASE OF INDUSTRIAL EQUIPM	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	20,880,000.00	200,000,000.00	200,000,000.00	17,690,000.00	134,000,000.00	0.00	134,000,000.00	0.00
13100122000300 - Reform of Government and Gov	Purchase Of 1000 Mini Radios For Listener Group M	23010130 - PURCHASE OF RECREATIONAL FACILTY	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123001600 - Reform of Government and Gov	Construction Of 6 No. of New Fire Station Within M	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
13100124002400 - Reform of Government and Gov	Construction of basic physical and organizational s	23020118 - CONSTRUCTION / PROVISION OF INFR	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,400,000,000.00	0.00	1,400,000,000.00	0.00
13100122000500 - Reform of Government and Gov	Rehabilitation Of 8 No of Fire Fighting Stations in M	23030109 - REHABILITATION / REPAIRS - FIRE FIGH	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	299,250,000.00	0.00	299,250,000.00	0.00
13100123001700 - Reform of Government and Gov	Rehabilitation Of Arts Council Office at MMC LGA.	23030121 - REHABILITATION / REPAIRS OF OFFICE	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	6,978,000.00	50,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
13100122000600 - Reform of Government and Gov	Support During Eld-Fir and Christmas Celebrations	23050104 - ANNIVERSARIES/CELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	33,000,000.00	33,000,000.00	8,086,250.00	50,000,000.00	0.00	50,000,000.00	0.00
13100121000100 - Reform of Government and Gov	Awareness on fire stations to the citizenry across t	23050131 - ADVOCACY & SOCIAL RE-ORIENTATION	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	48,000,000.00	48,000,000.00	7,435,000.00	231,000,000.00	0.00	231,000,000.00	0.00
13100124001100 - Reform of Government and Gov	Procurement of 2Nos of Golf for internal security	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124001200 - Reform of Government and Gov	Procurement of 3Nos of Buses for internal security	23010108 - PURCHASE OF BUSES	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
13100122000700 - Reform of Government and Gov	Procurement of 10 No of Executive Tables and 5 No	23010112 - PURCHASE OF OFFICE FURNITURE AND	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	86,000,000.00	0.00	86,000,000.00	0.00
13100122000800 - Reform of Government and Gov	Procurement of 10Nos of desktop for internal secu	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
13100124001300 - Reform of Government and Gov	Procurement of 5Nos of Sharp photocopy machine	23010115 - PURCHASE OF PHOTOCOPIING MACH	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	1,600,000.00	0.00	1,600,000.00	0.00
13100124001400 - Reform of Government and Gov	Procurement of 1Nos of Hp scanners for internal s	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	450,000.00	0.00	450,000.00	0.00
13100124001500 - Reform of Government and Gov	Procurement of 1Nos of 50kva generator for intern	23010119 - PURCHASE OF POWER GENERATING SE	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
13100121000200 - Reform of Government and Gov	Provision on media and communication strategies	23020119 - CONSTRUCTION / PROVISION OF REGR	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124001600 - Reform of Government and Gov	Procurement of 1000000 Support to vulnerable	23050128 - LOGISTICS SUPPORT & WELFARE NETE	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
13100124001700 - Reform of Government and Gov	Provision of 100 No of cctv software across the sta	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100124001800 - Reform of Government and Gov	Capacity building of staff of the internal security di	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
13100122000900 - Reform of Government and Gov	Procurement of 3Nos of heavy trucks for supervisi	23050107 - PURCHASE OF TRUCKS	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	47,000,000.00	0.00	47,000,000.00	0.00

012300401010 BORNO RADIO TELEVISION CORPORATION (BRTV)												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
11100123000100 - Information Communication an	Digitalization Package Of Btrv Sst E1, E2, E3, H3, H4	23010129 - PURCHASE OF INDUSTRIAL EQUIPM	70831 - BROADCASTING AND PUBLISHING SERVICE	20822100 - MAIDUGURI METRO	1,111,000.00	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

0123057001010 BORNO STATE COUNCIL FOR ARTS AND CULTURE												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	24,000,000.00	24,000,000.00	0.00	135,030,000.00	0.00	135,030,000.00	0.00
02100123000700 - Societal Re-orientation - Genera	Purchase Of 1No. 36 Seater TOYOTA Bus for perfor	23010108 - PURCHASE OF BUSES	70831 - BROADCASTING AND PUBLISHING SERVICE	20821300 - JERE	0.00	0.00	0.00	0.00	60,000,000.00	0.00		

014000300100		BORNO STATE AUDIT SERVICE COMMISSION				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					0.00	30,000,000.00	30,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00	
13100123007500 - Reform of Government and Gov	Purchase Of Motor Vehicles 1 Toyota Hilux For Aud	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00	
13100123007600 - Reform of Government and Gov	Purchase Of 5 Tables And 10 Chairs For Audit serv	23010112 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100123007700 - Reform of Government and Gov	Purchase Of 4 Hp Desktop Computers For The sta	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
13100123007800 - Reform of Government and Gov	Purchase Of 4 Hp Computer Printers Colour Machi	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	
13100123007900 - Reform of Government and Gov	Purchase Of 2 Sharp Colour Photocopying Machin	23010115 - PURCHASE OF PHOTOCOPIING MACH	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	

014700100100		BORNO STATE CIVIL SERVICE COMMISSION				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					9,997,833.26	20,000,000.00	20,000,000.00	0.00	16,050,000.00	0.00	16,050,000.00	0.00	
13100122002700 - Reform of Government and Gov	Purchase Of Filing Cabinet For Secret, Open Regist	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	2,649,822.47	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100122002800 - Reform of Government and Gov	Purchase Of Power Generating Set Youger Sound P	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	6,426,562.79	10,000,000.00	10,000,000.00	0.00	9,050,000.00	0.00	9,050,000.00	0.00	
13100122002900 - Reform of Government and Gov	Construction Of Drains at Civil Service Commiss	23020116 - CONSTRUCTION / PROVISION OF WATE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	921,548.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	

014800100100		BORNO STATE INDEPENDENT ELECTORAL COMMI				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					21,890,000.00	223,000,000.00	223,000,000.00	50,000.00	531,910,000.00	0.00	531,910,000.00	0.00	
13100121000700 - Reform of Government and Gov	Purchase Of 4 Volkswagen Golf For Borno State Ind	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	200,000.00	50,000,000.00	50,000,000.00	0.00	125,540,000.00	0.00	125,540,000.00	0.00	
13100121000800 - Reform of Government and Gov	Purchase Of 2 Toyota Hilux For Borno State Indep	23010107 - PURCHASE OF TRUCKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	35,000,000.00	35,000,000.00	0.00	83,421,000.00	0.00	83,421,000.00	0.00	
13100121000900 - Reform of Government and Gov	Purchase Of 2 Toyota Hiace For Borno State Indep	23010108 - PURCHASE OF BUSES	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	35,768,000.00	0.00	35,768,000.00	0.00	
13100121001000 - Reform of Government and Gov	Purchase Of 15 Tables And 15 Chairs For Borno Sta	23010112 - PURCHASE OF OFFICE FURNITURE AND	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	50,404,000.00	0.00	50,404,000.00	0.00	
13100121001100 - Reform of Government and Gov	Purchase Of 10 Hp Desktop Computers And 3 Hp L	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	240,000.00	5,000,000.00	5,000,000.00	0.00	22,930,000.00	0.00	22,930,000.00	0.00	
13100121001200 - Reform of Government and Gov	Purchase Of 5 Hp Laser Jet Computer Printers For	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	16,353,000.00	0.00	16,353,000.00	0.00	
13100121001300 - Reform of Government and Gov	Purchase Of 5 Sharp Photocopying Machines For B	23010115 - PURCHASE OF PHOTOCOPIING MACH	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	17,141,000.00	0.00	17,141,000.00	0.00	
13100121001900 - Reform of Government and Gov	Purchase Of 10nos. of Power Generating Set For	23010119 - PURCHASE OF POWER GENERATING SE	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	25,353,000.00	0.00	25,353,000.00	0.00	
13100122003000 - Reform of Government and Gov	Construction Of Office 1 Block Office Building In	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	250,000.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	
13100123008000 - Reform of Government and Gov	Rehabilitation Of Office Buildings Of The Existi	23030121 - REHABILITATION / REPAIRS OF OFFIC	70161 - GENERAL PUBLIC SERVICES N.E.C.	20822100 - MAIDUGURI METRO	1,050,000.00	50,000,000.00	50,000,000.00	50,000.00	100,000,000.00	0.00	100,000,000.00	0.00	
13100120000300 - Reform of Government and Gov	Monitoring, Evaluation & Observation Of Local	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20828000 - DIKWA	20,150,000.00	30,000,000.00	30,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00	

014900100100		BORNO STATE LOCAL GOVERNMENT SERVICE CO				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					0.00	50,000,000.00	50,000,000.00	0.00	52,500,000.00	0.00	52,500,000.00	0.00	
13100122003100 - Reform of Government and Gov	Purchase Of 1 Volkswagen Golf Wagon For The Loc	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00	
13100122003200 - Reform of Government and Gov	Purchase Of 1 Refurbished Toyota Hiace Bus For TH	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	
13100123008100 - Reform of Government and Gov	Purchase Of Various Office Furnitures For Local Go	23010112 - PURCHASE OF OFFICE FURNITURE AND	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100123008200 - Reform of Government and Gov	Purchase Of 3 Desktop Computers For Local Govern	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100123008300 - Reform of Government and Gov	Purchase Of 1 Hp Printers For Local Government	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100123008400 - Reform of Government and Gov	Purchase Of 1 Sharp Photocopying Machine For Lo	23010115 - PURCHASE OF PHOTOCOPIING MACH	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	
13100123008500 - Reform of Government and Gov	Purchase Of 1 Hp Scanners For Local Government	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	200,000.00	200,000.00	0.00	500,000.00	0.00	500,000.00	0.00	
13100124006900 - Reform of Government and Gov	Purchase Of 1 Elepac 3kva Generator For Local Gov	23010119 - PURCHASE OF POWER GENERATING SE	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	262,000.00	262,000.00	0.00	500,000.00	0.00	500,000.00	0.00	
13100124007000 - Reform of Government and Gov	Provision Of Residential Buildings (Staff Quarters/G	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	8,438,000.00	8,438,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100124007100 - Reform of Government and Gov	Rehabilitation Of Existing Recreational Facilit	23030118 - REHABILITATION / REPAIRS - RECREAT	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	
13100122003300 - Reform of Government and Gov	Rehabilitation Of Existing Office Buildings Of Th	23030121 - REHABILITATION / REPAIRS OF OFFIC	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	
13100123008600 - Reform of Government and Gov	Tree Planting And Landscaping Within The Local	23040101 - TREE PLANTING	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	
13100123008700 - Reform of Government and Gov	Computer Software Acquisition For Use In The Loc	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	0.00	4,500,000.00	4,500,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	

014903500200		BORNO STATE LOCAL GOVERNMENT STAFF PENSI				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					0.00	364,906,000.00	364,906,000.00	0.00	123,250,000.00	0.00	123,250,000.00	0.00	
13100122003400 - Reform of Government and Gov	Purchase Of Office Buildings Within Jere and Maid	23010102 - PURCHASE OF OFFICE BUILDINGS	71021 - OLD AGE	20821300 - JERE	0.00	285,800,000.00	285,800,000.00	0.00	85,800,000.00	0.00	85,800,000.00	0.00	
13100123008800 - Reform of Government and Gov	Purchase Of Various Office Furniture And Fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	50,170,000.00	50,170,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
13100123008900 - Reform of Government and Gov	Purchase Of 4 Hp Desktop Computers And 2 Hp L	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	5,200,000.00	5,200,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	
13100123009000 - Reform of Government and Gov	Purchase Of 3 Hp Laser Jet Computer Printers For	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	2,925,000.00	2,925,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
13100123009100 - Reform of Government and Gov	Purchase Of 2 Sharp Photocopying Machines For	23010115 - PURCHASE OF PHOTOCOPIING MACH	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	2,066,000.00	2,066,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	
13100123009200 - Reform of Government and Gov	Purchase Of 17 Shredding Machines For The Local	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	495,000.00	495,000.00	0.00	200,000.00	0.00	200,000.00	0.00	
13100123009300 - Reform of Government and Gov	Purchase Of 3 Hp Scanners For Local Government	23010118 - PURCHASE OF SCANNERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	1,550,000.00	1,550,000.00	0.00	1,550,000.00	0.00	1,550,000.00	0.00	
13100123009400 - Reform of Government and Gov	Purchase Of 1.7.5Kwpower Generating Set Local G	23010119 - PURCHASE OF POWER GENERATING SE	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	10,950,000.00	10,950,000.00	0.00	10,950,000.00	0.00	10,950,000.00	0.00	
13100123009500 - Reform of Government and Gov	Computer Software Acquisition For Use Within the	23050102 - COMPUTER SOFTWARE ACQUISITION	71021 - OLD AGE	20822100 - MAIDUGURI METRO	0.00	5,750,000.00	5,750,000.00	0.00	5,750,000.00	0.00	5,750,000.00	0.00	

021500100100		MINISTRY OF AGRICULTURE AND NATURAL RESOU				2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description									
Total					1,601,095,060.00	5,646,020,000.00	5,646,020,000.00	132,482,166.18	9,791,000,000.00	0.00	9,791,000,000.00	0.00	
01010224000100 - Agriculture sector coordinatio	Purchase Of 1nos. of Volkswagen Golf Wagon For	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00	
01010224000200 - Agriculture sector coordinatio	Purchase Of 1nos. of Refurbished Toyota Bus For	23010106 - PURCHASE OF VANS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	5,750,000.00	5,750,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
01010224000300 - Agriculture sector coordinatio	Purchase Of 3nos. of Toyota Hilux For The Ministr	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20822100									

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
02151100100	BORNO STATE AGRICULTURAL MECHANIZATION											
Total					10,274,000.00	550,000,000.00	550,000,000.00	0.00	494,872,000.00	0.00	494,872,000.00	0.00
05010224000200 - Human and institutional capacity	Purchase Of Golf Wagon 1 Unit and 1 No of Toyota	23001005 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
05010224000300 - Human and institutional capacity	Purchase Of 1 No of 30 Kva Power Generating Set	23001019 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
05040224000100 - Instructional and learning materials	Procurement of Agricultural Equipment Dis Plough	23001027 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20821300 - JERE	0.00	500,000,000.00	500,000,000.00	0.00	343,372,000.00	0.00	343,372,000.00	0.00
05040224000200 - Instructional and learning materials	Repairs Of 2 Nos of Tractors, 3 Nos Ploughs, 3 Nos	23003012 - REHABILITATION / REPAIRS - AGRICULTURE	70421 - AGRICULTURE	20821300 - JERE	0.00	25,000,000.00	25,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
05010324000100 - Education sector coordination	Repairs Of The Existing farm center Office Building	23003021 - REHABILITATION / REPAIRS OF OFFICE	70421 - AGRICULTURE	20821300 - JERE	10,274,000.00	10,000,000.00	10,000,000.00	10,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
05010424000100 - Integrated supportive supervision	Monitoring And Evaluation Of Projects To Ascertain	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES											
Total					147,069,000.00	1,378,000,000.00	1,378,000,000.00	0.00	1,567,778,000.00	0.00	1,567,778,000.00	0.00
01010124000200 - Legal, policy, regulations and standards	Purchase Of Five (5) Nos of Hp Desktop Computers	23001013 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
01010124000300 - Legal, policy, regulations and standards	Purchase Of Four (4) Nos of Hp Printers In The Min	23001014 - PURCHASE OF COMPUTER PRINTERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
01010124000400 - Legal, policy, regulations and standards	Purchase Of Two (2) Sharp Photocopying Machines	23001015 - PURCHASE OF PHOTOCOPIING MACH	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
01010124000500 - Legal, policy, regulations and standards	Purchase Of Two (2) Sharp Typewriters For The Min	23001016 - PURCHASE OF TYPEWRITERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
01010124000600 - Legal, policy, regulations and standards	Purchase Of 10Nos. of Cartons Of Agrochemicals F	23001041 - PURCHASE OF CHEMICALS & OTHERS	70421 - AGRICULTURE	20842800 - State wide	0.00	399,000,000.00	399,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00	0.00
01050324000100 - Fish processing and post-harvest	Fisheries Development, Aquaculture & Fish Proce	23002013 - CONSTRUCTION / PROVISION OF AGRIC	70421 - AGRICULTURE	20811700 - KUKAWA	13,560,000.00	108,000,000.00	108,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
01050324000200 - Commercial aquaculture develop	Const. Of Fish Cage Culture-Floating Fish Pond For	23002024 - CONSTRUCTION OF MARKET/PARKS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	152,820,000.00	152,820,000.00	0.00	209,000,000.00	0.00	209,000,000.00	0.00
01050323000100 - Fish processing and post-harvest	Establishment Of Fish Mill In Maiduguri, Reh. Of Th	23003012 - REHABILITATION / REPAIRS - AGRICULTURE	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	84,650,000.00	84,650,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
01050324000200 - Fish processing and post-harvest	Artificial Insemination For The Ministry of Animal	23050001 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	15,115,000.00	15,115,000.00	0.00	15,178,000.00	0.00	15,178,000.00	0.00
01050323000200 - Fish processing and post-harvest	Establishment Of Knowledge And Research And De	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	4,100,000.00	0.00	4,100,000.00	0.00
01010124000700 - Legal, policy, regulations and standards	Gazettin And Demarcation Of Grazing Reserves In	23050133 - LIVESTOCK & RESERVE MANAGEMENT	70421 - AGRICULTURE	20842800 - State wide	133,509,000.00	608,915,000.00	608,915,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY											
Total					0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
0101020624000100 - Livestock feeds development	Human Capital Development in Establishment of	23050130 - HUMAN CAPITAL DEVELOPMENT & SK	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT											
Total					113,557,680.35	2,805,400,000.00	2,805,400,000.00	4,321,144,859.10	3,620,000,000.00	2,400,000,000.00	6,020,000,000.00	0.00
13100124010300 - Reform of Government and Governance	Purchase Of 20Nos. of Toyota Hilux, 10Nos. of Toy	23001005 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	46,325,780.50	2,000,000,000.00	2,000,000,000.00	4,238,122,332.10	2,400,000,000.00	2,000,000,000.00	4,400,000,000.00	0.00
13100124010400 - Reform of Government and Governance	Purchase Of 15Nos. of Executive Tables And 20Nos	23001012 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
13100124010500 - Reform of Government and Governance	Purchase Of 3Nos. of Hp Desktops proRM And 2No	23001013 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	2,250,000.00	2,250,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13100124010600 - Reform of Government and Governance	Purchase Of 4Nos. of Hp Laser Jet M8600T Comput	23001014 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,050,000.00	1,050,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124010700 - Reform of Government and Governance	Purchase Of 3Nos. of Sharp Photocopying Machine	23001015 - PURCHASE OF PHOTOCOPIING MACH	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	2,100,000.00	2,100,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124010800 - Reform of Government and Governance	Rehabilitation Of 1 block Of Offices Within Misa U	23003021 - REHABILITATION / REPAIRS OF OFFICE	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	67,231,899.85	800,000,000.00	800,000,000.00	83,022,527.00	100,000,000.00	300,000,000.00	400,000,000.00	0.00
13100124010900 - Reform of Government and Governance	Construction Of 1ct Center For Ministry of financ	23002027 - CONSTRUCTION OF ICT INFRASTRUCTU	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
13100124011000 - Reform of Government and Governance	Innovative financing food nutrition within mnc and	23050136 - Human Health Intervention Program	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
13100124011100 - Reform of Government and Governance	Purchase Of 10Nos. Fire fighting equipment for Mil	23001023 - PURCHASE OF FIRE FIGHTING EQUIPM	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	100,000,000.00	300,000,000.00	0.00
13100124011200 - Reform of Government and Governance	Acquisition Of Computer Software for upgrading th	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)											
Total					0.00	24,000,000.00	24,000,000.00	4,517,500.00	25,200,000.00	0.00	25,200,000.00	0.00
13100124007200 - Reform of Government and Governance	Purchase Of 5Nos. of Toyota Highlander for Debt M	23001005 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
13100124007300 - Reform of Government and Governance	Purchase Of 15 Nos. of Executive Tables And 15 No	23001012 - PURCHASE OF OFFICE FURNITURE AND	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124007400 - Reform of Government and Governance	Purchase Of 5 Nos. of Hp 8Gb Ram Laptops & 10No	23001013 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
13100124007500 - Reform of Government and Governance	Purchase Of 4 Nos. of Black White Laser Jet Printer	23001014 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	589,500.00	2,000,000.00	0.00	2,000,000.00	0.00
13100124007600 - Reform of Government and Governance	Purchase Of 2 Nos. of Sharp Color Photocopying M	23001015 - PURCHASE OF PHOTOCOPIING MACH	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	3,928,000.00	3,500,000.00	0.00	3,500,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL											
Total					3,600,000.00	90,000,000.00	90,000,000.00	0.00	98,800,000.00	0.00	98,800,000.00	0.00
13100124007700 - Reform of Government and Governance	Purchase Of 30 Nos. of Hp Desktop Computer And	23001013 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	56,000,000.00	0.00	56,000,000.00	0.00
13100124007800 - Reform of Government and Governance	Purchase Of 10 Nos. of Hp Laser Jet Computer Prin	23001014 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	27,800,000.00	0.00	27,800,000.00	0.00
13100124007900 - Reform of Government and Governance	Purchase Of 10 Nos. of Hp Scanners For Office of th	23001018 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	3,600,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)											
Total					0.00	1,200,921,000.00	1,200,921,000.00	0.00	917,644,000.00	0.00	917,644,000.00	0.00
13100124008000 - Reform of Government and Governance	Purchase Of 2 Nos. Brand New 2021 Lexus Gx 460	23001005 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
13100124008100 - Reform of Government and Governance	Purchase Of 25 Nos. of Sharp Spectre 14-FR0013 X360	23001013 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	54,000,000.00			

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022200100100												
MINISTRY OF TRADE, INVESTMENT AND TOURISM												
Total												
12100124000100 - Growing the Private Sector - Ge	Purchase Of 2(No of Toyota Hilux 2010 For Minis	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	1,118,747,972.72	2,230,000,000.00	2,230,000,000.00	4,596,376,265.16	2,490,000,000.00	400,000,000.00	2,890,000,000.00	0.00
12100124000200 - Growing the Private Sector - Ge	Construction Of Zonal Office @ Biu & Monguno LG	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	9,686,500.00	10,000,000.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
12100123000200 - Growing the Private Sector - Ge	Construction Of Hotel Buildings In Dambao, Uba, G	23030121 - REHABILITATION / REPAIRS OF OFFICE	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	0.00	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
12100123000300 - Growing the Private Sector - Ge	Construction Of 1No of state Hotels at Bamba, Banki	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	50,000,000.00	600,000,000.00	600,000,000.00	1,983,100.00	870,000,000.00	200,000,000.00	1,070,000,000.00	0.00
12100123000400 - Growing the Private Sector - Ge	Construction Of 3No of Bus Terminal & Mini Mark	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	1,059,066,872.72	1,650,000,000.00	1,650,000,000.00	1,027,132,718.05	800,000,000.00	0.00	800,000,000.00	0.00
12100123000500 - Growing the Private Sector - Ge	Development Of Tourist Centres Long Procurment	23030118 - REHABILITATION / REPAIRS OF OFFICE	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
12100123000600 - Growing the Private Sector - Ge	Rehabilitation of 120km Roads at Monday Market	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	3,557,260,447.11	150,000,000.00	200,000,000.00	350,000,000.00	0.00
12100123000700 - Growing the Private Sector - Ge	Market Feasibility Study on the effect of Commodi	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	0.00	50,000,000.00	50,000,000.00	10,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
12100121000100 - Growing the Private Sector - Ge	Monitoring And Evaluation of ongoing Projects in t	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022201800100												
BORNO INVESTMENT COMPANY LTD												
Total												
12100124000200 - Growing the Private Sector - Ge	Purchase Of 1 No. Toyota Corolla Le 2003 Model fo	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	182,800,000.00	182,800,000.00	0.00	142,326,000.00	0.00	142,326,000.00	0.00
12100124000300 - Growing the Private Sector - Ge	Payment of development fees to berno geographi	23010101 - PURCHASE / ACQUISITION OF LAND	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
12100124000400 - Growing the Private Sector - Ge	Purchase Of 10 Units of houses from disposal of hd	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
12100124000500 - Growing the Private Sector - Ge	Purchase Of Shares & Investments From Glaxo 1,00	23010143 - PURCHASE OF SHARES & INVESTMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA	20824800 - State wide	0.00	150,000,000.00	150,000,000.00	0.00	72,826,000.00	0.00	72,826,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205200100												
BORNO STATE HOTELS												
Total												
06100124003800 - Housing and Urban Developme	Purchase Of 2 COROLLA LE For Borno State Hotels.	23010105 - PURCHASE OF MOTOR VEHICLES	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	34,000,000.00	34,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
06100124003900 - Housing and Urban Developme	Purchase Of Office Furnitures, Electronics And Roo	23010112 - PURCHASE OF OFFICE FURNITURE AND	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	10,472,000.00	0.00	10,472,000.00	0.00
06100124004000 - Housing and Urban Developme	Purchase Of 5 Nos. Hp Laptops 15 - Intel Pentium-3	23010113 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
06100124004100 - Housing and Urban Developme	Purchase Of 3 Nos. Laserjet Mfp M2360 For Borno	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
06100124004200 - Housing and Urban Developme	Purchase Of 2 Nos. Sharp Monochrome Ar-7024 PH	23010115 - PURCHASE OF PHOTOCOPIING MACH	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205400100												
BORNO MONDAY MARKET COMPANY LIMITED												
Total												
12100124000600 - Growing the Private Sector - Ge	Purchase Of Motor Vehicle (GM's official Car) Hilux	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	52,550,000.00	52,550,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
12100124000700 - Growing the Private Sector - Ge	Computer Software / Internet, Installation of Inter	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	1,950,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205400200												
BORNO KANO MOTOR PARK AND MARKET												
Total												
12100124000800 - Growing the Private Sector - Ge	Purchase Of Motor Vehicles (2 Nos Of Peugeot 406	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	7,785,000.00	0.00	7,785,000.00	0.00
12100124000900 - Growing the Private Sector - Ge	Purchase Of office furnitures (6 Nos Executive Cha	23010112 - PURCHASE OF OFFICE FURNITURE AND	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	3,500,000.00	3,500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12100124001000 - Growing the Private Sector - Ge	Purchase Of Computer Printers (3 Nos Of Hp Laser	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	250,000.00	250,000.00	0.00	200,000.00	0.00	200,000.00	0.00
12100124001100 - Growing the Private Sector - Ge	Purchase Of Photocopying Machines (1 One Hp Offi	23010115 - PURCHASE OF PHOTOCOPIING MACH	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	250,000.00	250,000.00	0.00	300,000.00	0.00	300,000.00	0.00
12100124001200 - Growing the Private Sector - Ge	Purchase Of Power 1 No Mikano Generating Set I	23010119 - PURCHASE OF POWER GENERATING SE	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12100124001300 - Growing the Private Sector - Ge	Purchase Of Fire Fighting Equipment(Dry Chemica	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12100124001400 - Growing the Private Sector - Ge	Rehabilitation of the motor park for Kano Motor P	23030124 - REHABILITATION/REPAIRS- MARKETS/P	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	5,585,000.00	0.00	5,585,000.00	0.00
12100123000800 - Growing the Private Sector - Ge	Research And Development is carried out to impro	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
12100123000900 - Growing the Private Sector - Ge	Monitoring And Evaluation is to evaluation the lev	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	0.00
12100124001500 - Growing the Private Sector - Ge	Celebrations For Allah and Christmas for staff of K	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
12100124001600 - Growing the Private Sector - Ge	Margin For Increases In Costs will be incurred dur	23050107 - MARGIN FOR INCREASES IN COSTS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205600100												
BORNO MAIDUGURI INTERNATIONAL HOTEL												
Total												
06100124004300 - Housing and Urban Developme	Rehabilitation Of Dilapidated Infrastructures for M	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70472 - HOTELS AND RESTUARANTS	20822100 - MAIDUGURI METRO	0.00	134,000,000.00	134,000,000.00	0.00	4,330,000.00	0.00	4,330,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205700100												
BORNO STATE PLASTIC COMPANY (BOPLAS)												
Total												
12100124001700 - Growing the Private Sector - Ge	Purchase Of Security Equipment (I.E.D-Detectors,	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	45,962,260.58	250,000,000.00	250,000,000.00	0.00	154,847,000.00	0.00	154,847,000.00	0.00
12100124001800 - Growing the Private Sector - Ge	Purchase Of Industrial Equipment (Gentry Crane	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	6,936,175.00	10,000,000.00	10,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
12100124001900 - Growing the Private Sector - Ge	Purchase Of Heavy Duty Plants & Machineryes (Ass	23010139 - PURCHASE OF HEAVY DUTY PLANTS &	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	12,328,000.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
12100124002000 - Growing the Private Sector - Ge	Purchase Of Chemicals & Others (Polymer Material	23010141 - PURCHASE OF CHEMICALS & OTHERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	1,000,000.00	200,000,000.00	200,000,000.00	0.00	100,347,000.00	0.00	100,347,000.00	0.00
12100123001100 - Growing the Private Sector - Ge	Construction Of Office Building At Nijmilo Factory	23020101 - CONSTRUCTION / PROVISION OF OFFI	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	22,262,585.58	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
12100123001100 - Growing the Private Sector - Ge	Provision Of Infrastructure (Art Gallery, R&D Equip	23020118 - CONSTRUCTION / PROVISION OF INFRA	70411 - GENERAL ECONOMIC AND COMMERCIALA	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022205900100												
BORNO STATE WIRE AND NAIL COMPANY												
Total												
12100124002100 - Growing the Private Sector - Ge	Purchase Of 4 Nos Executive Chairs, 3 Nos Tables,	23010112 - PURCHASE OF OFFICE FURNITURE AND	70441 - MINING OF MINERAL RESOURCES OTHER T	20821300 - JERE	0.00	500,000.00	500,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
12100124002200 - Growing the Private Sector - Ge	Purchase Of 2 Nos. Hp Laptops And 2 Nos. Desktop	23010134 - PURCHASE OF COMPUTER PRINTERS	70441 - MINING OF MINERAL RESOURCES OTHER T	20821300 - JERE	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12100124002300 - Growing the Private Sector - Ge	Purchase Of 1 No mikano 288kw Generating Set fo	23010119 - PURCHASE OF POWER GENERATING SE	70441 - MINING OF MINERAL RESOURCES OTHER T	20821300 - JERE	0.00	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00	500,000.00	0.00
12100124002400 - Growing the Private Sector - Ge	Purchase Of Nails Machine Plants for Borno Wire a	23010139 - PURCHASE OF HEAVY DUTY PLANTS &	70441 - MINING OF MINERAL RESOURCES OTHER T	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
022206000100												
BORNO STATE NIGERIA LIMITED												
Total												
12100124002500 - Growing the Private Sector - Ge	Purchase Of 2 Hp Desktop Computers for Netlail Nig	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIALA	20822100 - MAIDUGURI METRO	3,718,831.68	115,675,000.						

15100123000400 - Rail - General	Monitoring Of Projects And Supervisors F For The	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	45,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
15100120000100 - Rail - General	Celebration Of Fasting Period, Eidul Fitr And Eid	23050104 - ANNIVERSARIES/CELEBRATIONS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	3,875,232.50	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	19,371,000.00	0.00
15100120000300 - Rail - General	Rehabilitation Of Electricity Within Mmc, Jere, Kond	23030123 - REHABILITATION/REPAIRS - TRAFFIC	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	436,000,000.00	436,000,000.00	0.00	630,000,000.00	0.00	630,000,000.00	0.00
15100124002000 - Rail - General	construction/provision of street light in MMC and	23020123 - CONSTRUCTION OF TRAFFIC STREET	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00

022905300100		BORNO STATE EXPRESS TRANSPORT CORPORATIO										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					111,899,129.20	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
151001340001000 - Rail - General	Acquisition Of Two Plots Of Lands At Abuja And Pa	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	6,431,130.17	60,000,000.00	60,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
15100124001100 - Rail - General	Purchase Of 14 Hummer Buses For Borno Express	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	71,291,750.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
15100124001200 - Rail - General	Purchase Of 2 Nos. Wheel Balancing & Tyre Change	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.00
15100123000500 - Rail - General	Construction Of 1 Block of Additional Office Buildi	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	23,153,049.06	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
15100123000600 - Rail - General	Rehabilitation Of 6 Flats of Staff Residential Housin	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	7,583,350.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
15100123000700 - Rail - General	Rehabilitation Of Existing Structures In The Headqu	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	3,437,849.97	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00

022905500100		BORNO STATE TRAFFIC MANAGEMENT AGENCY										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					15,180,000.00	257,128,000.00	257,128,000.00	7,065,490.00	179,984,000.00	0.00	179,984,000.00	0.00
15100124001300 - Rail - General	Purchase Of 12 Nos. Tricycle For Patrol Within Ma	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	20,128,000.00	20,128,000.00	0.00	21,124,000.00	0.00	21,124,000.00	0.00
15100124001400 - Rail - General	Purchase Of 2 Nos. Motor Cranes For Heavy Duty Chi	23010106 - PURCHASE OF VANS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	10,443,000.00	35,000,000.00	35,000,000.00	0.00	36,750,000.00	0.00	36,750,000.00	0.00
15100124001500 - Rail - General	Purchase Of 20 Nos. Hp Laptop 15" Intel Core I3 - 3	23010113 - PURCHASE OF COMPUTERS	70435 - ELECTRICITY	20821300 - JERE	4,185,500.00	5,000,000.00	5,000,000.00	0.00	5,250,000.00	0.00	5,250,000.00	0.00
15100124001600 - Rail - General	Purchase Of 3 Nos. Hp A4 M555 Mfp, Laserjet Pnri	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	551,500.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
15100124001700 - Rail - General	Purchase Of 2 Nos. Sharp Digital Photocopier Mx 21	23010115 - PURCHASE OF PHOTOCOPIING MACH	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,050,000.00	0.00	1,050,000.00	0.00
15100124001800 - Rail - General	Purchase Of 300 Nos. Hand Security Scanners For B	23010128 - PURCHASE OF SECURITY EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	298,100.00	10,050,000.00	0.00	10,050,000.00	0.00
15100124001900 - Rail - General	Purchase Of 3 Nos. Of Weight Bridge Machines For	23010139 - PURCHASE OF HEAVY DUTY PLANTS &	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	1,924,000.00	83,710,000.00	0.00	83,710,000.00	0.00
15100123000800 - Rail - General	Construction Of Head Quarter Office In Maiduguri	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	3,143,390.00	21,000,000.00	0.00	21,000,000.00	0.00

022905700100		BORNO STATE RURAL ELECTRIFICATION BOARD (B										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					149,246,201.78	2,026,038,000.00	2,026,038,000.00	0.00	1,176,634,000.00	0.00	1,176,634,000.00	0.00
06100124005300 - Housing and Urban Development	Procurement Of 3 Nos Of Toyota Hilux And 2 Nos P	23010105 - PURCHASE OF MOTOR VEHICLES	70435 - ELECTRICITY	20821300 - JERE	0.00	7,000,000.00	7,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
06100124005400 - Housing and Urban Development	Procurement Of 10 Nos. of Sets Of Office Furniture And	23010112 - PURCHASE OF OFFICE FURNITURE AND	70435 - ELECTRICITY	20821300 - JERE	0.00	7,000,000.00	7,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
06100124005500 - Housing and Urban Development	Procurement Of 4 Nos Of Dell Latitude 7480 - Intel	23010113 - PURCHASE OF COMPUTERS	70435 - ELECTRICITY	20821300 - JERE	0.00	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
06100124005600 - Housing and Urban Development	Procurement Of 4 Nos Of Hp Colour Laserjet Pro M	23010114 - PURCHASE OF COMPUTER PRINTERS	70435 - ELECTRICITY	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
06100124005700 - Housing and Urban Development	Procurement Of 3 Nos Of Sharp Ar 6031N Desktop	23010115 - PURCHASE OF PHOTOCOPIING MACH	70435 - ELECTRICITY	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
06100124005800 - Housing and Urban Development	Procurement Of 10 Nos Of 500 Kva Generator In Gw	23010119 - PURCHASE OF POWER GENERATING SE	70435 - ELECTRICITY	20821300 - JERE	0.00	300,000,000.00	300,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
06100124005900 - Housing and Urban Development	Purchases Of 1 No Of Theodolite Automatic, 1 No	23010133 - PURCHASES OF SURVEYING EQUIPMEN	70435 - ELECTRICITY	20821300 - JERE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
06100123001000 - Housing and Urban Development	Construction Of 2 Storey Building At Central Store B	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70435 - ELECTRICITY	20821300 - JERE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
06100123002000 - Housing and Urban Development	Provision Of Electricity - Rd/Ten To Ajiri, Ngazun	23020103 - CONSTRUCTION / PROVISION OF ELEC	70435 - ELECTRICITY	20821300 - JERE	149,126,162.82	1,442,038,000.00	1,442,038,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
06100123002100 - Housing and Urban Development	Provision Of Street Lights At Least 5 In Each Sema	23020123 - CONSTRUCTION OF TRAFFIC STREET	70435 - ELECTRICITY	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
06100123002200 - Housing and Urban Development	Rehabilitation / Repairs - Electricity Borno Centra	23030102 - REHABILITATION / REPAIRS - ELECTRIC	70435 - ELECTRICITY	20821300 - JERE	120,033.50	200,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
06100123002300 - Housing and Urban Development	Research on street lights development per 3 senat	23050101 - RESEARCH AND DEVELOPMENT	70435 - ELECTRICITY	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
06100123002400 - Housing and Urban Development	Monitoring on project completion per 3 senatorial	23050103 - MONITORING AND EVALUATION	70435 - ELECTRICITY	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	2,134,000.00	0.00	2,134,000.00	0.00

023400100100		MINISTRY OF WORKS AND HOUSING										
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					9,856,139,311.94	25,185,000,000.00	25,185,000,000.00	8,959,325,290.71	33,337,000,000.00	0.00	33,337,000,000.00	0.00
06100121000100 - Housing and Urban Development	Acquisition Of Land in M.M.C and Jere L.G.As of the	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	20821300 - JERE	47,871,282.58	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
06100124000100 - Housing and Urban Development	Purchase Of 3 Nos Of Safar Chair, 14 Nos Of Visitor	23010112 - PURCHASE OF OFFICE FURNITURE AND	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
06100124000200 - Housing and Urban Development	Purchase Of 5 Nos Of Hp Laptops, Public Address S	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
06100124000300 - Housing and Urban Development	Purchase Of 2 Nos Of M555, 1 Nos M479 Pro Print	23010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	4,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
06100124000400 - Housing and Urban Development	Purchase Of Hp Laserjet Enterprise Mfp M3030 for	23010115 - PURCHASE OF PHOTOCOPIING MACH	70451 - ROAD TRANSPORT	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
06100124000500 - Housing and Urban Development	Purchase Of Roller 18 Tons, Payloader 966 G, Tralle	23010129 - PURCHASE OF INDUSTRIAL EQUIPMEN	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	400,000,000.00	400,000,000.00	8,627,950.00	300,000,000.00	0.00	300,000,000.00	0.00
06100124000600 - Housing and Urban Development	Purchase Of Bulldozer Ds 32, Motor Grader 140G, B	23010139 - PURCHASE OF HEAVY DUTY PLANTS &	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	1,100,000,000.00	1,100,000,000.00	600,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
06100123000100 - Housing and Urban Development	Construction Of 1 Nos Of Office Each In 3 Senatorial	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
06100123000200 - Housing and Urban Development	Construction Of 10 Nos Of Bedroom each in 3 Sena	23020102 - CONSTRUCTION / PROVISION OF RESO	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	93,452,551.57	250,000,000.00	250,000,000.00	141,052,310.35	1,300,000,000.00	0.00	1,300,000,000.00	0.00
06100123000300 - Housing and Urban Development	Construction Of Head Office In Maiduguri	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	21,486,000,000.00	21,486,000,000.00	7,295,214,680.36	21,000,000,000.00	0.00	21,000,000,000.00	0.00
06100123000400 - Housing and Urban Development	Construction/Installation Of 6 Km Streetlights On	23020123 - CONSTRUCTION OF TRAFFIC STREET	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
06100123000500 - Housing and Urban Development	Rehabilitation Of 15No of residential building At Ng	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70451 - ROAD TRANSPORT	20830500 - BIU	0.00	200,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
06100124000700 - Housing and Urban Development	Rehabilitation Of 120km Roads from Maiduguri - D	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	0.00	800,000,000.00	800,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
06100124000800 - Housing and Urban Development	Monitoring And Evaluation of ongoing projects for	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	208,495,351.62	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
06100124000900 - Housing and Urban Development	Procurement Of 6Nos 500 Kva Generator 3 per sen	23010139 - PURCHASE OF POWER GENERATING SE	70451 - ROAD TRANSPORT	20842800 - State wide	0.00	0.00	0.00	0.00	150,000,000.00	0.00	150,000,	

025210300100												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					164,479,335.00	3,944,467,000.00	3,944,467,000.00	17,906,142.50	2,885,799,000.00	0.00	2,885,799,000.00	0.00
10100124000900 - Water Resources and Rural Dev	Purchase and installation of 800 Unit of solar-pow	23010129 - PURCHASE OF INDUSTRIAL EQUIPME	70631 - WATER SUPPLY	20821300 - JERE	0.00	549,620,000.00	549,620,000.00	0.00	235,799,000.00	0.00	235,799,000.00	0.00
10100123000600 - Water Resources and Rural Dev	Construction of Boreholes, overhead tanks and pip	23020105 - CONSTRUCTION / PROVISION OF INFRA	70631 - WATER SUPPLY	20842800 - State wide	0.00	2,509,443,000.00	2,509,443,000.00	17,906,142.50	2,000,000,000.00	0.00	2,000,000,000.00	0.00
10100123000700 - Water Resources and Rural Dev	Upgrading of Boreholes and Solar powered Facilities	23010114 - REHABILITATION / REPAIRS - WATER FI	70631 - WATER SUPPLY	20842800 - State wide	164,479,335.00	500,000,000.00	570,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
10100123000800 - Water Resources and Rural Dev	Research And Development-Water Resources stud	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20842800 - State wide	0.00	165,404,000.00	165,404,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
10100123000900 - Water Resources and Rural Dev	Effective Monitoring and evaluation of Constructio	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20842800 - State wide	0.00	70,000,000.00	70,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
10100123001000 - Water Resources and Rural Dev	Building capacity of personnel in Health, Education	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70631 - WATER SUPPLY	20821300 - JERE	0.00	80,000,000.00	80,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00

025600100100												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					6,696,585,306.75	10,585,749,000.00	10,585,749,000.00	5,171,768,489.86	20,528,197,000.00	4,500,000,000.00	25,028,197,000.00	0.00
13100121000200 - Reform of Government and Gov	Purchase/Acquisition Of (4000sqm) land in Maidi	23010011 - PURCHASE / ACQUISITION OF LAND	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	32,000,000.00	32,000,000.00	0.00	36,160,000.00	0.00	36,160,000.00	0.00
13100124000200 - Reform of Government and Gov	Purchase of Toyota Innova 2020 for Minis	23010105 - PURCHASE OF MOTOR VEHICLES	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	3,547,113,303.09	68,000,000.00	68,000,000.00	0.00	177,262,000.00	0.00	177,262,000.00	0.00
13100124000200 - Reform of Government and Gov	Purchase Of 10Nos of Executive Tables and 5Nos of	23010112 - PURCHASE OF OFFICE FURNITURE AND	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	11,300,000.00	0.00	11,300,000.00	0.00
13100124002200 - Reform of Government and Gov	Purchase of (10)Nos of Hp Laptops 13inch Within T	23010113 - PURCHASE OF COMPUTERS	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,650,000.00	0.00	5,650,000.00	0.00
13100124002300 - Reform of Government and Gov	Purchase Of (2) Nos of Printers M4280w Hp Within	23010114 - PURCHASE OF COMPUTER PRINTERS	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	2,936,000.00	0.00	2,936,000.00	0.00
13100124002400 - Reform of Government and Gov	Purchase Of (2)Nos of 5r-6031N Sharp Photocopyin	23010115 - PURCHASE OF PHOTOCOPIING MACH	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	2,599,000.00	2,599,000.00	0.00	2,936,000.00	0.00	2,936,000.00	0.00
13100124002500 - Reform of Government and Gov	Purchase Of (5)No of Heavy Trucks for the Ministry	23010139 - PURCHASE OF HEAVY DUTY PLANTS &	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	490,600,000.00	2,599,000.00	2,599,000.00	0.00	113,000,000.00	0.00	113,000,000.00	0.00
13100123002800 - Reform of Government and Gov	Construction Of Nigeria Arabic College Ngala At Ng	23020103 - CONSTRUCTION / PROVISION OF OFFIC	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	1,800,000.00	1,800,000.00	0.00	156,465,555.00	0.00	156,465,555.00	0.00
13100123001900 - Reform of Government and Gov	Reconstruction of 6 Two Bedroom Staff Quarters I	23020102 - CONSTRUCTION / PROVISION OF RESID	70443 - CONSTRUCTION	20842800 - State wide	504,928,408.50	1,148,450,000.00	1,148,450,000.00	0.00	15,000,000.00	0.00	141,275,000.00	0.00
13100123002000 - Reform of Government and Gov	Reconstruction Of 40 Nos. Two Bedroom Flats For	23020104 - CONSTRUCTION / PROVISION OF HOUS	70443 - CONSTRUCTION	20842800 - State wide	0.00	249,773,000.00	249,773,000.00	0.00	1,440,316,100.00	0.00	468,780,000.00	0.00
13100123002100 - Reform of Government and Gov	Reconstruction Of 3 Primary Health Care Centres F	23020106 - CONSTRUCTION / PROVISION OF HOUS	70443 - CONSTRUCTION	20842800 - State wide	70,111,977.30	2,018,550,000.00	2,018,550,000.00	0.00	74,376,050.00	0.00	128,584,000.00	0.00
13100123002200 - Reform of Government and Gov	Reconstruction Of 3 Seniors Secondary Schools, 1	23020107 - CONSTRUCTION / PROVISION OF PUBLI	70443 - CONSTRUCTION	20842800 - State wide	69,385,552.25	213,570,000.00	213,570,000.00	0.00	1,483,125,000.00	0.00	1,483,125,000.00	0.00
13100123002300 - Reform of Government and Gov	Construction of General Infrastructures, Rural Road	23020118 - CONSTRUCTION / PROVISION OF INFRA	70443 - CONSTRUCTION	20842800 - State wide	0.00	1,012,500,000.00	1,012,500,000.00	0.00	11,740,000,000.00	0.00	11,740,000,000.00	0.00
13100123002400 - Reform of Government and Gov	Construction of 12-Compartment Public Toilets	23020174 - CONSTRUCTION OF PUBLIC TOILETS	70443 - CONSTRUCTION	20842800 - State wide	0.00	2,000,000.00	2,000,000.00	0.00	141,750,000.00	0.00	141,750,000.00	0.00
13100123002500 - Reform of Government and Gov	Provision of Security Observation Towers, Commu	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	175,225,074.81	125,000,000.00	125,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13100123002600 - Reform of Government and Gov	Repairs/Rehabilitation Of Government Estate Vac	23030101 - REHABILITATION / REPAIRS OF RESIDE	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	3,550,000,000.00	0.00	3,550,000,000.00	0.00
13100123002700 - Reform of Government and Gov	Repairs/Rehabilitation Of 9 Boreholes, 1 Each In	23030104 - REHABILITATION / REPAIRS - WATER FI	70443 - CONSTRUCTION	20842800 - State wide	0.00	500,000,000.00	500,000,000.00	0.00	8,412,000.00	0.00	8,412,000.00	0.00
13100123002800 - Reform of Government and Gov	Rehabilitation Of 3 VSACS, 1 Each In 3 Most Severe	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70443 - CONSTRUCTION	20842800 - State wide	0.00	22,333,000.00	22,333,000.00	0.00	114,921,000.00	0.00	114,921,000.00	0.00
13100123002900 - Reform of Government and Gov	Rehabilitation Of 2 Agricultural Stores 1 Each In	23030112 - REHABILITATION / REPAIRS - AGRICULT	70443 - CONSTRUCTION	20842800 - State wide	0.00	33,900,000.00	33,900,000.00	0.00	156,420,000.00	0.00	156,420,000.00	0.00
13100123003000 - Reform of Government and Gov	Repairs/Rehabilitation Of Gas Offices / Secretariat	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	138,425,000.00	138,425,000.00	0.00	282,500,000.00	0.00	282,500,000.00	0.00
13100123003100 - Reform of Government and Gov	Rehabilitation Of 5 Market Stalls (Stalls, Shops, Ma	23030124 - REHABILITATION / REPAIRS - MARKET	70443 - CONSTRUCTION	20842800 - State wide	0.00	282,500,000.00	282,500,000.00	0.00	223,457,000.00	0.00	223,457,000.00	0.00
13100123003200 - Reform of Government and Gov	Joint Monitoring Visits (JMVs) To Partners Supporte	23050103 - MONITORING AND EVALUATION	70443 - CONSTRUCTION	20822100 - MAIDUGURI METRO	0.00	197,750,000.00	197,750,000.00	0.00	26,329,000.00	0.00	26,329,000.00	0.00
13100123003300 - Reform of Government and Gov	Welfare Intervention & Logistics Support To vuner	23050128 - LOGISTICS SUPPORT & WELFARE INTER	70443 - CONSTRUCTION	20842800 - State wide	0.00	23,300,000.00	23,300,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13100123003400 - Reform of Government and Gov	Implement The Resettlement Of IDPs Of Abadam &	23050129 - LIVELIHOOD SUPPORT TO HOUSEHOLD	70443 - CONSTRUCTION	20842800 - State wide	1,839,320,990.50	422,500,000.00	422,500,000.00	437,497,000.00	1,580,000,000.00	4,500,000,000.00	6,080,000,000.00	0.00
13100123003500 - Reform of Government and Gov	Train 1,000 Returnees On Cooperative Society For	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70443 - CONSTRUCTION	20842800 - State wide	0.00	2,000,000,000.00	2,000,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00

031805100100												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
13100123010400 - Reform of Government and Gov	Rehabilitation Of Magistrate Courts & High Court H	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00

031805300100												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	16,957,000.00	16,957,000.00	0.00	17,254,000.00	0.00	17,254,000.00	0.00
13100123010500 - Reform of Government and Gov	Rehabilitation / Repairs - Libraries For Sharia Court	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	1,957,000.00	1,957,000.00	0.00	7,254,000.00	0.00	7,254,000.00	0.00
13100123010600 - Reform of Government and Gov	Rehabilitation / Repairs Of Sharia Court Of Appeal	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

032600100100												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	697,000,000.00	697,000,000.00	99,189,111.40	769,000,000.00	0.00	769,000,000.00	0.00
13100124002600 - Reform of Government and Gov	Purchase Of (2)Nos of Golf Car For The Ministry of	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
13100124002700 - Reform of Government and Gov	Purchase Of 2Nos of Executive Chair And 2Nos of Ta	23010112 - PURCHASE OF OFFICE FURNITURE AND	70331 - LAW COURTS	20821300 - JERE	0.00	6,500,000.00	6,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
13100124002800 - Reform of Government and Gov	Purchase Of 2Nos of Hp Laptops For The Ministry	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20821300 - JERE	0.00	54,000,000.00	54,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
13100124002900 - Reform of Government and Gov	Purchase Of (10)No of Xr 320e Hp Printer For The	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20821300 - JERE	0.00	54,000,000.00	54,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
13100124003000 - Reform of Government and Gov	Purchase Of 3Nos of Mx2000 Sharp Photocopying Mac	23010115 - PURCHASE OF PHOTOCOPIING MACH	70331 - LAW COURTS	20821300 - JERE	0.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
13100124003100 - Reform of Government and Gov	Purchase Of 3Nos of Sharp P100 Scanners For The	23010118 - PURCHASE OF SCANNERS	70331 - LAW COURTS	20821300 - JERE	0.00	2,500,000.00	2,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
13100124003200 - Reform of Government and Gov	Purchase Of (2)No of Solar panel P22-6 Kw 1Kv - 20	23010119 - PURCHASE OF POWER GENERATING SE	70331 - LAW COURTS	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
13100122001000 - Reform of Government and Gov	Construction Of Residential Quarters In Maiduguri	23020102 - CONSTRUCTION / PROVISION OF RESID	70331 - LAW COURTS	20821300 - JERE	0.00	320,000,000.00	320,000,000.00	80,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
13100122001100 - Reform of Government and Gov	Provision Of New Quarters For Judicial Officers At	23020103 - CONSTRUCTION / PROVISION OF OFFIC	70331 - LAW COURTS	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
13100122001200 - Reform of Government and Gov	Rehabilitation Of Judicial Officers Quarters In Maid	23030101 - REHABILITATION / REPAIRS OF RESIDE	70331 - LAW COURTS	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
13100122001300 - Reform of Government and Gov	Rehabilitation of Office Building Within the Ministr	23030121 - REHABILITATION / REPAIRS OF OFFICE	70331 - LAW COURTS	20821300 - JERE	0.00	100,000,000.00	100,000,000.00	19,189,111.40	1			

05050222000100 - Libraries and laboratories	Purchase Of Library Books & Equipment Across Th	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIP	70981 - EDUCATION N.E.C	20824800 - State wide	650,659,985.25	510,500,000.00	510,500,000.00	0.00	10,605,000.00	0.00	10,605,000.00	0.00
05010222000100 - Human and institutional capacity	Purchase Of Various Sporting Equipment Across Th	23010126 - PURCHASE OF SPORTING / GAMING EQUI	70981 - EDUCATION N.E.C	20824800 - State wide	106,000,000.00	36,250,000.00	36,250,000.00	25,444,000.00	26,512,000.00	0.00	26,512,000.00	0.00
05010222000200 - Human and institutional capacity	Purchase Of Recreational Facilities Across The 27	23010130 - PURCHASE OF RECREATIONAL FACILIT	70981 - EDUCATION N.E.C	20824800 - State wide	129,811,777.00	110,000,000.00	110,000,000.00	0.00	10,100,000.00	0.00	10,100,000.00	0.00
05050224000100 - Libraries and laboratories	Purchase Of 25No Of Chairs And 35no of Tables For	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	41,980,000.00	690,000.00	690,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
05010224000100 - Human and institutional capacity	Construction Of Office Building In Government Sc	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	117,697,000.26	440,000,000.00	440,000,000.00	0.00	30,600,000.00	0.00	30,600,000.00	0.00
05050124000100 - Schools' infrastructure construct	Construction Of 20No of Residential Quarters In 3	23020102 - CONSTRUCTION / PROVISION OF RESID	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	1,180,000,000.00	1,180,000,000.00	0.00	1,540,600,000.00	0.00	1,540,600,000.00	0.00
05050123000100 - Schools' infrastructure construct	Construction Of 4No of Mega Public Secondary Sch	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	1,500,000,000.00	1,500,000,000.00	1,311,386,214.82	3,500,000,000.00	0.00	3,500,000,000.00	0.00
05050232000100 - Libraries and laboratories	Provision Of 5No to Libraries In 3 Senatorial Distr	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	40,400,000.00	0.00	40,400,000.00	0.00
05050123000500 - Human and institutional capacity	Provision Of Sporting And Gaming Equipment For	23020112 - CONSTRUCTION / PROVISION OF SPOR	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	35,000,000.00	35,000,000.00	4,753,500.00	15,750,000.00	0.00	15,750,000.00	0.00
05050123000200 - Schools' infrastructure construct	Provision Of Infrastructure In 3 Senatorial District Of	23020118 - CONSTRUCTION / PROVISION OF INFRA	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	100,000,000.00	100,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
05010223000600 - Human and institutional capacity	Provisions Of Gaming and sporting Facilities across	23020119 - CONSTRUCTION / PROVISION OF RECR	70981 - EDUCATION N.E.C	20824800 - State wide	0.00	40,000,000.00	40,000,000.00	0.00	30,600,000.00	0.00	30,600,000.00	0.00
05050123000300 - Schools' infrastructure construct	Rehabilitation of 25No of Public Schools in 3 Senat	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	1,030,000,000.00	1,030,000,000.00	57,620,500.00	500,000,000.00	0.00	500,000,000.00	0.00
05050123000400 - Schools' infrastructure construct	Rehabilitation Of Office Buildings In Government S	23030121 - REHABILITATION / REPAIRS OF OFFICE	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	21,000,000.00	21,000,000.00	0.00	7,140,000.00	0.00	7,140,000.00	0.00
05060123000100 - ICT equipment, software and ex	Repairs Of ICT Facilities In Government Secondary	23030127 - REHABILITATION/REPAIRS- ICT INFRA	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	13,000,000.00	13,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
05050123000500 - Schools' infrastructure construct	Planting Of Trees In Schools In Central And Northe	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00
05010232000100 - Education sector coordination	Monitoring And Evaluation A Senatorial District Of	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20824800 - State wide	0.00	30,000,000.00	30,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
05010232000100 - Human and institutional capacity	Provision Of Scholarship To National And Internate	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	500,000,000.00	500,000,000.00	1,014,185,381.50	1,400,000,000.00	0.00	1,400,000,000.00	0.00
05060223000100 - Research and development	Research And Development Is carried out to impro	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
05060123000200 - ICT equipment, software and ex	Acquisition educational softwares to improve learn	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	14,140,000.00	0.00	14,140,000.00	0.00
05020124000100 - Early Childhood Care, Develop	Provision of food and nutrition within mmc and jer	23050136 - Human Health Intervention Programm	70981 - EDUCATION N.E.C	20821300 - JERE	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

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Total					72,293,638.50	8,035,794,000.00	8,035,794,000.00	0.00	5,788,413,000.00	0.00	5,788,413,000.00	0.00
05010324000300 - Education sector coordination	Purchase Of 200 Nos Office chairs and tables for th	23010112 - PURCHASE OF OFFICE FURNITURE AND	70912 - PRIMARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	324,200,000.00	324,200,000.00	0.00	240,410,000.00	0.00	240,410,000.00	0.00
05010324000400 - Education sector coordination	Purchase of 30 Nos HP 5000 ROM Laptop Computer	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	25,150,000.00	25,150,000.00	0.00	26,407,000.00	0.00	26,407,000.00	0.00
05010324000500 - Education sector coordination	Purchase Of 130 Nos HP Laser Jet Computer Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	5,575,000.00	5,575,000.00	0.00	5,854,000.00	0.00	5,854,000.00	0.00
05010324000600 - Education sector coordination	Purchase Of 100 Nos HP Laser Jet Computer Printers	23010115 - PURCHASE OF COMPUTER PRINTERS	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	5,475,000.00	5,475,000.00	0.00	5,749,000.00	0.00	5,749,000.00	0.00
05010324000700 - Education sector coordination	Purchase Of 27 Nos HP Scanners for 27 LGAs EMIS	23010118 - PURCHASE OF SCANNERS	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	6,525,000.00	6,525,000.00	0.00	6,851,000.00	0.00	6,851,000.00	0.00
05010324000800 - Education sector coordination	Purchase Of Learning Aid Equipment eg white boar	23010124 - PURCHASE OF TEACHING / LEARNING A	70912 - PRIMARY EDUCATION	20824800 - State wide	20,314,091.50	750,000,000.00	750,000,000.00	0.00	262,500,000.00	0.00	262,500,000.00	0.00
05010324000900 - Education sector coordination	Purchase Of E-Library kits and Equipment to variou	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	35,750,000.00	35,750,000.00	0.00	37,538,000.00	0.00	37,538,000.00	0.00
05010324001000 - Education sector coordination	Purchase Of Sporting kits and other game equipmen	23010126 - PURCHASE OF SPORTING / GAMING EQUI	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	10,250,000.00	10,250,000.00	0.00	10,762,000.00	0.00	10,762,000.00	0.00
05010324001100 - Education sector coordination	Purchase Of Recreational Facilities Of 50 selected s	23010130 - PURCHASE OF RECREATIONAL FACILIT	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	15,250,000.00	15,250,000.00	0.00	16,012,000.00	0.00	16,012,000.00	0.00
05010324001200 - Education sector coordination	Purchase Of two-seater pupils Furniture and teachi	23010140 - PURCHASE OF SCHOOL FURNITURE, FIT	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	1,067,500,000.00	1,067,500,000.00	0.00	995,875,000.00	0.00	995,875,000.00	0.00
05010324001300 - Education sector coordination	Provision Of Water and sanitation facilities to 30 s	23020105 - CONSTRUCTION / PROVISION OF WATE	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	752,500,000.00	752,500,000.00	0.00	265,125,000.00	0.00	265,125,000.00	0.00
05010323000300 - Education sector coordination	Construction Of 4-blocks of 32 classrooms store by	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70912 - PRIMARY EDUCATION	20824800 - State wide	21,663,071.50	1,000,000,000.00	1,000,000,000.00	0.00	1,144,061,000.00	0.00	1,144,061,000.00	0.00
05010323000400 - Education sector coordination	Construction of Libraries to selected schools across	23020111 - CONSTRUCTION / PROVISION OF LIBRA	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	221,000,000.00	221,000,000.00	0.00	232,050,000.00	0.00	232,050,000.00	0.00
05010323000500 - Education sector coordination	Provision of Lawn tennis, badminton, volleyball et	23020112 - CONSTRUCTION / PROVISION OF SPOR	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	163,000,000.00	163,000,000.00	0.00	171,150,000.00	0.00	171,150,000.00	0.00
05010324001400 - Education sector coordination	Provision of poultry kits and other farm tools for	23020113 - CONSTRUCTION / PROVISION OF AGRI	70912 - PRIMARY EDUCATION	20824800 - State wide	28,000,000.00	63,500,000.00	63,500,000.00	0.00	66,675,000.00	0.00	66,675,000.00	0.00
05010323000600 - Education sector coordination	Construction of Flat building -15 blocks of 30 classr	23020118 - CONSTRUCTION / PROVISION OF INFRA	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	1,072,651,000.00	1,072,651,000.00	0.00	601,294,000.00	0.00	601,294,000.00	0.00
05010323000700 - Education sector coordination	Construction Of 14-bloks in each of the 14 senator	23020127 - CONSTRUCTION / PROVISION OF INFRA	70912 - PRIMARY EDUCATION	20824800 - State wide	1,674,024.50	20,800,000.00	20,800,000.00	0.00	33,340,000.00	0.00	33,340,000.00	0.00
05010323000800 - Education sector coordination	Renovation of 25 blocks of 60 classroom and 4 staf	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	1,154,615,000.00	1,154,615,000.00	0.00	1,354,615,000.00	0.00	1,354,615,000.00	0.00
05010323000900 - Education sector coordination	Routine monitoring of schools projects across the	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20824800 - State wide	642,451.00	241,043,000.00	241,043,000.00	0.00	253,095,000.00	0.00	253,095,000.00	0.00
05010323001000 - Education sector coordination	Training and retraining of 15,000 teachers and 400	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70912 - PRIMARY EDUCATION	20824800 - State wide	0.00	1,081,000,000.00	1,081,000,000.00	0.00	450,050,000.00	0.00	450,050,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00	40,000,000.00	0.00
05010324001500 - Education sector coordination	Purchase Of Library 30 Nos of chairs and reading ta	23010112 - PURCHASE OF OFFICE FURNITURE AND	70971 - R & D EDUCATION	20824800 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00
05010323001100 - Education sector coordination	Purchase Of Library Books For Borno State Library	23010125 - PURCHASE OF LIBRARY BOOKS & EQUI	70971 - R & D EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00
05010323001200 - Education sector coordination	Rehabilitation Of Administration Office At Headqu	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70971 - R & D EDUCATION	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					516,670.25	170,000,000.00	170,000,000.00	0.00	141,000,000.00	0.00	141,000,000.00	0.00
05010324001600 - Education sector coordination	Purchase Of Office Furnitures And Fittings for the	23010112 - PURCHASE OF OFFICE FURNITURE AND	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05010324001700 - Education sector coordination	Purchase Of 10 Nos. HP Laptop 15 - Intel Pentium	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
05010324001800 - Education sector coordination	Purchase Of 4 Nos. HP Laptop Smart Task 516 for the	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05010324001900 - Education sector coordination	Purchase Of Sharp MX 8200 Black & White Printer	23010115 - PURCHASE OF PHOTOCOPIING MACH	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	150,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05010324002000 - Education sector coordination	Purchase Of canteen and Kitchen Equipment for th	23010120 - PURCHASE OFCANTEN / KITCHEN EQ	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05010324002100 - Education sector coordination	Purchase Of Teaching and Learning Aid Equipmen	23010124 - PURCHASE OF TEACHING / LEARNING A	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	120,335.25	15,000,000.00	15,000,000.00	0.00	17,000,000.00			

05010324005100 - Education sector coordination	Rehabilitation / Repairs Of Public Schools Within M.M.C	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70981 - EDUCATION N.E.C	20842800 - State wide	68,285,587.44	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
05010324005200 - Education sector coordination	Rehabilitation / Repairs Of Libraries Within M.M.C	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	20842800 - State wide	13,192,000.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
05050324000100 - Libraries and laboratories	Tree Planting Campaign Across Various Schools	23040001 - TREE PLANTING	70981 - EDUCATION N.E.C	20842800 - State wide	1,000,000.00	15,000,000.00	15,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
05050324000200 - Research and development	Research And Development For Education Trust Fund	23050101 - RESEARCH AND DEVELOPMENT	70991 - EDUCATION NOT DEFINABLE BY LEVEL	20842800 - State wide	13,583,000.00	60,000,000.00	60,000,000.00	27,850,000.00	50,000,000.00	0.00	50,000,000.00	0.00
05060324000100 - ICT equipment, software and training	Purchase of relevant Educational Software For High Schools	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20842800 - State wide	26,611,750.00	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
05060324000200 - Research and development	Evaluation and Monitoring of ongoing Projects in IT	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
05040124000300 - All levels of education quality assurance	Annual School Celebration Across the State	23050104 - ANNIVERSARIES/CELEBRATIONS	70981 - EDUCATION N.E.C	20842800 - State wide	14,155,900.00	25,000,000.00	25,000,000.00	45,550,000.00	50,000,000.00	0.00	50,000,000.00	0.00
05010224000400 - Human and institutional capacity building	Training Of 200 Student Within M.M.C & Jere LGAs	23050130 - HUMAN CAPITAL DEVELOPMENT & SCH	70981 - EDUCATION N.E.C	20842800 - State wide	87,860,256.46	100,000,000.00	100,000,000.00	108,909,300.00	200,000,000.00	0.00	200,000,000.00	0.00
05060224000300 - Research and development	Procurement of shares/trade commodity with in m	23010142 - PURCHASE OF DISASTER RELIEF MATER	70981 - EDUCATION N.E.C	20842800 - State wide	0.00	0.00	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	450,773,000.00	450,773,000.00	0.00	1,090,773,000.00	0.00	1,090,773,000.00	0.00
05050124007500 - Schools' infrastructure construct	Procurement Of 5Nos. Of Executive Tables for Bor	23010112 - PURCHASE OF OFFICE FURNITURE AND	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
05050124007500 - Schools' infrastructure construct	Procurement Of 5Nos. Of Sparring Pavilion core is	23010113 - PURCHASE OF SPORTING / GAMING EQ	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
05050124007700 - Schools' infrastructure construct	Procurement Of 2Nos. Of Hp Colour Laser 361 for Bo	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
05050124007800 - Schools' infrastructure construct	Procurement Of 2Nos. Of Sharp Photocopying Machi	23010115 - PURCHASE OF PHOTOCOPIING MACH	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
05050124007900 - Schools' infrastructure construct	Procurement Of 2Nos. Scanners for Borno State Ar	23010118 - PURCHASE OF SCANNERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
05050124008000 - Schools' infrastructure construct	Purchase Of Teaching And Learning Aid Equipmen	23010124 - PURCHASE OF TEACHING / LEARNING E	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
05050124008100 - Schools' infrastructure construct	Purchase Of Library Books & Equipment for Borno	23010125 - PURCHASE OF LIBRARY BOOKS & EQU	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
05050124008200 - Schools' infrastructure construct	Purchase Of Sporting For Borno State Arabic and Sa	23010126 - PURCHASE OF SPORTING / GAMING EQ	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
05050124008300 - Schools' infrastructure construct	Purchase Of Recreational Facilities for Borno State	23010130 - PURCHASE OF RECREATIONAL FACILIT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
05050124008400 - Schools' infrastructure construct	Purchase Of Various School Furniture, Fittings & Ed	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
05050124008500 - Schools' infrastructure construct	Construction Of 15Nnos. Of New Boreholes for Borno	23020105 - CONSTRUCTION / PROVISION OF WATE	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	30,000,000.00	30,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
05050124008600 - Schools' infrastructure construct	Construction Of Sanagaya/Isamiya Schools for Borno	23020207 - CONSTRUCTION / PROVISION OF PUB	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	62,000,000.00	62,000,000.00	0.00	162,000,000.00	0.00	162,000,000.00	0.00
05050124008700 - Schools' infrastructure construct	Construction Of Sanagaya/Isamiya Schools for Borno	23020211 - CONSTRUCTION / PROVISION OF LIBRA	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00
05050124008800 - Schools' infrastructure construct	Provision Of Sporting Facilities for Borno State Arab	23020122 - CONSTRUCTION / PROVISION OF SPOR	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124008900 - Schools' infrastructure construct	Construction Of Ict Center for Borno State Arab	23020127 - CONSTRUCTION / PROVISION OF ICF	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
05050124009000 - Schools' infrastructure construct	Rehabilitation Of Sanagaya/Isamiya Schools for Bo	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	42,000,000.00	42,000,000.00	0.00	142,000,000.00	0.00	142,000,000.00	0.00
05060224000800 - Research and development	Research And Development for Borno State Arabic	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
05010424000500 - Integrated supportive supervision	Monitoring And Evaluation for Borno State Arabic	23050103 - MONITORING AND EVALUATION	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
05010224000100 - Human and institutional capacity building	Training Of 100Nos. Of Islamiya Student To Local	23050130 - HUMAN CAPITAL DEVELOPMENT & SCH	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	0.00	172,773,000.00	172,773,000.00	0.00	272,773,000.00	0.00	272,773,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					47,468,749.56	150,000,000.00	150,000,000.00	0.00	892,265,000.00	0.00	892,265,000.00	0.00
05050424000100 - Water, sanitation and hygiene	Reconstruction Of Electricity solar for The Ramat Pol	23020103 - CONSTRUCTION / PROVISION OF RESID	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	44,000,000.00	44,000,000.00	0.00	240,000,000.00	0.00	240,000,000.00	0.00
05050124000200 - Schools' infrastructure construct	Repair Of 4-Blocks Of Staff Quarters for The Ramat	23030101 - REHABILITATION / REPAIRS OF RESIDE	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	297,000,000.00	0.00	297,000,000.00	0.00
05050124000300 - Schools' infrastructure construct	Rehabilitation Of Lectures Halls for The Ramat Pol	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	15,000,000.00	15,000,000.00	0.00	140,265,000.00	0.00	140,265,000.00	0.00
05060224000400 - Research and development	Monitoring And Evaluation for Learning and Schol	23050103 - MONITORING AND EVALUATION	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	81,000,000.00	81,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
05010224000100 - Human and institutional capacity building	Human capital development and scholarships in M	23050130 - HUMAN CAPITAL DEVELOPMENT & SCH	70942 - SECOND STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	32,290,000.00	32,290,000.00	0.00	0.00	0.00	0.00	0.00
05050124000400 - Schools' infrastructure construct	Rehabilitation Of Clinfor Sir Kashim Ibrahim Collge	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	5,250,000.00	5,250,000.00	0.00	0.00	0.00	0.00	0.00
05050124000500 - Schools' infrastructure construct	Rehabilitation Of 30 Units Of Staff Quarters And 20	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,150,000.00	10,150,000.00	0.00	0.00	0.00	0.00	0.00
05050124000600 - Schools' infrastructure construct	Rehabilitation Of 12km Of Roads for Sir Kashim Ibr	23030113 - REHABILITATION / REPAIRS - ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
05060224000500 - Research and development	Research And Development for Sir Kashim Ibrahim	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
05020224000100 - Advocacy and sensitization	Monitoring And Evaluation for Sir Kashim Ibrahim	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
05010224000500 - Human and institutional capacity building	Training Of 100 Nos. Of Student for Sir Kashim Ibr	23050130 - HUMAN CAPITAL DEVELOPMENT & SCH	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					6,250,000.00	360,000,000.00	360,000,000.00	0.00	668,500,000.00	0.00	668,500,000.00	0.00
05010224000500 - Human and institutional capacity building	Procurement Of 1Nnos. Of Hilux Vehicles To The Pro	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	950,000.00	25,000,000.00	25,000,000.00	0.00	38,000,000.00	0.00	38,000,000.00
05050124000600 - Libraries and laboratories	Purchase Of Books & Equipment To The Collge Wal	23010125 - PURCHASE OF LIBRARY BOOKS & EQU	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	800,000.00	100,000,000.00	100,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
05050124000700 - Schools' infrastructure construct	Construction Of Staff Quarters/Prowest House/Gue	23020102 - CONSTRUCTION / PROVISION OF RESID	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	790,000.00	10,000,000.00	10,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00
05050124000800 - Schools' infrastructure construct	Construction Of 2Nos Of Newly Boreholes At The S	23020105 - CONSTRUCTION / PROVISION OF WATE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	1,030,000.00	25,000,000.00	25,000,000.00	0.00	10,500,000.00	0.00	10,500,000.00
05050124000900 - Schools' infrastructure construct	Construction Of Gymnasium/Gateway Fence & Lan	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	2,680,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00
05020224000200 - Advocacy and sensitization	Monitoring And Evaluation is been carried out to	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	0.00	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
05010224000100 - Human and institutional capacity building	Human capital development and scholarships in M	23050130 - HUMAN CAPITAL DEVELOPMENT & SCH	70941 - FIRST STAGE OF TERTIARY EDUCATION	20830500 - BIU	0.00	0.00	0.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	281,600,000.00	281,600,					

BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
11100124000100 - Information Communication and	Human Capital Development in Establishment of	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	71051 - UNEMPLOYMENT	20822100 - MAIDUGURI METRO	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSIN												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	34,500,000.00	34,500,000.00	0.00	16,182,000.00	76,000,000.00	82,182,000.00	0.00
05010322000200 - Education sector coordinatio	Purchase Of 2Nos. of Refurbished Toyota Bus For	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	28,000,000.00	28,000,000.00	0.00
05050223000200 - Furnishing	Purchase Of 20Nos. of Executive Tables And 20	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	5,250,000.00	5,250,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05050123000600 - Schools' infrastructure construct	Purchase Of 7Nos. of Hp Desktop Computers And	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	3,150,000.00	3,150,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05050123000700 - Schools' infrastructure construct	Purchase Of 5Nos. of Hp Printers For The Abba Ash	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	800,000.00	800,000.00	0.00	800,000.00	0.00	800,000.00	0.00
05050123000800 - Schools' infrastructure construct	Purchase Of 5Nos. of Sharp Photocopying Machine	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050123000900 - Schools' infrastructure construct	Purchase Of 3Nos. of Hp Scanners For The Abba	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
05050123001000 - Schools' infrastructure construct	Purchase Of 2Nos. of 6.5Kva Power Generating Set	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	1,260,000.00	1,260,000.00	0.00	1,260,000.00	0.00	1,260,000.00	0.00
05060223000200 - Research and development	Purchase Of Text Books And Research Materials Fo	23010124 - PURCHASE OF TEACHING / LEARNING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	630,000.00	630,000.00	0.00	630,000.00	0.00	630,000.00	0.00
05010223000800 - Human and institutional capaci	Purchase Of Table Tennis, Badminton And Footbal	23010126 - PURCHASE OF SPORTING / GAMING EC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
05010223000900 - Human and institutional capaci	Provision Of Lecture Desks And Table For The Abba	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	9,000,000.00	9,000,000.00	0.00	2,000,000.00	48,000,000.00	50,000,000.00	0.00
05040323000100 - Teaching and non-teaching staff	Provision Of Office Equipment For The Abba Ashgar C	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	0.00	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05010323000200 - Education sector coordinatio	Monitoring And Evaluation Is Been Carried Out To	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
BORNO STATE MOHAMED LAWAN COLLEGE OF AG												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					28,646,700.00	89,000,000.00	89,000,000.00	0.00	598,411,000.00	0.00	598,411,000.00	0.00
05040221000100 - Instructional and learning mate	Purchase Of Text Books And Research Materials Fo	23010124 - PURCHASE OF TEACHING / LEARNING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	10,000,000.00	10,000,000.00	10,000,000.00	0.00	53,970,000.00	0.00	53,970,000.00	0.00
05050221000100 - Furnishing	Purchase Of School Desks And Chairs For Sectore	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	237,860.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
05040222000100 - Instructional and learning mate	Purchase Of 6 Ploughs, And 10 Harrows For Moha	23030101 - REHABILITATION / REPAIRS OF RESIDE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	14,200,000.00	0.00	14,200,000.00	0.00
05050121000100 - Schools' infrastructure construct	Provision Of Infrastructure & 2 Lecture Hall/Theatr	23020118 - CONSTRUCTION / PROVISION OF INFRA	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	10,000,000.00	10,000,000.00	0.00	385,353,000.00	0.00	385,353,000.00	0.00
05050321000100 - Libraries and laboratories	Rehabilitation / Repairs Of The College Libraries A	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	12,908,840.00	25,000,000.00	25,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
05010222000100 - Schools' infrastructure construct	Rehabilitation/Repairs Of Infrastructures For Moha	23030128 - REHABILITATION/REPAIRS OF INFRASTR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	29,100,000.00	0.00	29,100,000.00	0.00
05010420000100 - Integrated supportive supervis	Monitoring And Evaluation Of Projects To Ascertain	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	5,500,000.00	5,000,000.00	5,000,000.00	0.00	44,966,000.00	0.00	44,966,000.00	0.00
05010220000100 - Human and institutional capaci	Celebrating Maulid in the college facilities and oth	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821300 - JERE	0.00	5,000,000.00	5,000,000.00	0.00	35,822,000.00	0.00	35,822,000.00	0.00
BORNO STATE MOHAMMED GONI COLLEGE OF LE												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	38,279,000.00	38,279,000.00	0.00	15,063,000.00	137,437,000.00	152,500,000.00	0.00
05040123000100 - All levels of education quality	Rehabilitation / Repairs - of Classes in Mohammed	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70331 - LAW COURTS	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05010324000200 - Education sector coordinatio	Purchase Of 61 Office Furniture For Mohammed G	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822200 - MAIDUGURI METRO	0.00	13,779,000.00	13,779,000.00	0.00	5,063,000.00	8,437,000.00	13,500,000.00	0.00
05040124000100 - All levels of education quality	Purchase Of 400 Classroom furniture For Moham	23010140 - PURCHASE OF SCHOOL FURNITURE, FI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURI METRO	0.00	24,500,000.00	24,500,000.00	0.00	10,000,000.00	8,000,000.00	18,000,000.00	0.00
05040124000200 - All levels of education quality	Annual School Celebration in the College of Legal	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	0.00	65,000,000.00	65,000,000.00	0.00
MINISTRY OF HEALTH AND HUMAN SERVICES												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					3,235,398,313.83	6,100,000,000.00	6,100,000,000.00	1,098,965,192.43	6,590,700,000.00	0.00	6,590,700,000.00	0.00
04010323000104 - Health sector coordination me	Purchase Of 3Nos. Of Toyota Hilux 2020 for The Ho	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
04010323000104 - Health sector coordination me	Procurement Of 6Nos. Of Executive Tables, Execut	23010112 - PURCHASE OF OFFICE FURNITURE AND	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	2,000,000.00	2,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
04010223000104 - Human and institutional capaci	Procurement Of 16Nos. Of Hp Laptops for The Mini	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
04010223000204 - Human and institutional capaci	Procurement Of 8Nos. Of Hp M360 3 In 1 Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
04010223000304 - Human and institutional capaci	Procurement Of 2Nos. Of Sharp Photocopying Machi	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
04010223000401 - Human and institutional capaci	Procurement Of 500Nos. Of Hospital Beds With Sid	23010122 - PURCHASE OF HEALTH / MEDICAL EQU	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	89,391,000.00	80,000,000.00	80,000,000.00	20,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
04090123000102 - Mobilising equity contributions	Construction Of Logistics Management, Coordinat	23020101 - CONSTRUCTION / PROVISION OF OFFIC	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	99,900,000.00	99,900,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
04010223000504 - Human and institutional capaci	Construction Of 7 Block Of Boys Quarters At Col	23020102 - CONSTRUCTION / PROVISION OF RESID	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	3,061,144,388.58	10,000,000.00	10,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
04050123000101 - Functional health facilities	Construction Of 40Nos. Of Health Centres 10 At Ea	23020106 - CONSTRUCTION / PROVISION OF HOSP	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	2,950,000,000.00	2,950,000,000.00	980,212,969.30	2,500,000,000.00	0.00	2,500,000,000.00	0.00
04070324000104 - Surveys and facility assessment	Commencement Of Preparation Such As Site Asses	23020107 - CONSTRUCTION / PROVISION OF PUB	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	5,000,000.00	5,000,000.00	0.00	1,400,000,000.00	0.00	1,400,000,000.00	0.00
04010223000604 - Human and institutional capaci	Rehabilitation / Repairs Of Existing State Quarte	23030101 - REHABILITATION / REPAIRS OF RESIDE	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	12,715,000.00	90,000,000.00	90,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
04050123000202 - Functional health facilities	Rehabilitation Of 7Nos. Of General Hospitals 3 Per	23030105 - REHABILITATION / REPAIRS - HOSPITAL	70761 - HEALTH N.E.C.	20842800 - State wide	72,147,925.25	2,250,000,000.00	2,250,000,000.00	8,752,223.13	1,500,000,000.00	0.00	1,500,000,000.00	0.00
04010223000704 - Human and institutional capaci	Rehabilitation Of 10No of Class Rooms At College	23030106 - REHABILITATION / REPAIRS - PUBLIC SC	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	600,000,000.00	600,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
04080224000101 - Public health laboratories	Conduct Of Quarterly Supervision To Health Cent	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	2,000,000.00	2,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
04010323000204 - Health sector coordination me	Celebrations Of Eid Fitr, Eid Kabir, Christmas, indepe	23050104 - ANNIVERSARIES/CELEBRATIONS	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	100,000.00	100,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
04070324000104 - Research and development (ins	Training Of doctors, clinical researchers and nursi	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	1,000,000.00	1,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
04010224000104 - Health policy, regulations and sta	Construction Of 2 Nos. Of Health Centre For The	23020127 - CONSTRUCTION OF ICT INFRASTRUCTU	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	93,700,000.00	93,700,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
04010224000104 - Human and institutional capaci	Repairs Of Offices for the Ministry of Health and H	23030121 - REHABILITATION / REPAIRS OF OFFICE	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
04010224000204 - Human and institutional capaci	Research on communicable diseases and creati	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20842800 - State wide	0.00	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
04070224000104 - Surveys and facility assessment	Provision Of Relevant Surveying Software for the Mil	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	20822100 - MAIDUGURI METRO	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
BORNO STATE CONTRIBUTORY HEALTH CARE MA												
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total												

04050124002502 - Functional health facilities	Purchase Of Medical Equipment To State Specialist	23010122 - PURCHASE OF HEALTH / MEDICAL EQUI	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURU METRO	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	200,000,000.00	230,000,000.00	0.00
04050124002602 - Functional health facilities	Purchase Of fumigation Chemicals & To State Spe	23010141 - PURCHASE OF CHEMICALS & OTHERS	70731 - GENERAL HOSPITAL SERVICES	20822100 - MAIDUGURU METRO	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
04050124002702 - Functional health facilities	Rehabilitation Of Residential Quarters At General H	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
04050124002802 - Functional health facilities	Rehabilitation Of Health Centres At General Hospit	23030105 - REHABILITATION / REPAIRS - HOSPITA	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
04070424003004 - Monitoring and Evaluation (MA	Monitoring And Supervision Of Doctors Across (MA	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	12,000,000.00	12,000,000.00	0.00	10,000,000.00	0.00	132,250,000.00	0.00
04010224000404 - Human and institutional capaci	Training Of Staff At Different Department Within M	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70731 - GENERAL HOSPITAL SERVICES	20842800 - State wide	0.00	20,000,000.00	20,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					0.00	134,395,000.00	134,395,000.00	0.00	140,394,000.00	0.00	140,394,000.00	0.00
05050124003900 - Schools' infrastructure construc	Procurement Of One Toyota Hilux 2020 Vehicle For	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	24,000,000.00	24,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
05050124004000 - Schools' infrastructure construc	Procurement Of One Students toyota 2010 Shuttle	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	37,500,000.00	37,500,000.00	0.00	33,500,000.00	0.00	33,500,000.00	0.00
05050124004100 - Schools' infrastructure construc	Procurement Of 4Nos. Of Executive Tables, Execut	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
05050124004200 - Schools' infrastructure construc	Procurement Of 14Nos. Of Hp pavillion core 17 Lap	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	7,200,000.00	7,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
05050124004300 - Schools' infrastructure construc	Procurement Of 13Nos. Of Hp MX400 3 In 1 Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124004400 - Schools' infrastructure construc	Procurement Of 2Nos Of Sharp MD200 Brand Phd	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124004500 - Schools' infrastructure construc	Procurement Of 2Nos Of Sharp pro 900 Brand Of S	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
05050124004600 - Schools' infrastructure construc	Procurement Of 2Nos Of Sharp pro maeel Brand F	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124004700 - Schools' infrastructure construc	Purchase Of Fire Fighting equipments for the Coll	23010123 - PURCHASE OF FIRE FIGHTING EQUIPM	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
05050124004800 - Schools' infrastructure construc	Purchase Of Materials, Teaching And Learning Aid	23010124 - PURCHASE OF TEACHING / LEARNING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	15,445,000.00	15,445,000.00	0.00	18,444,000.00	0.00	18,444,000.00	0.00
05050124004900 - Schools' infrastructure construc	Purchase Of Books & Equipment for The College Of	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIP	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	3,250,000.00	0.00
05050124005000 - Schools' infrastructure construc	Purchase Of Sporting And Gaming Equipments For	23010126 - PURCHASE OF SPORTING / GAMING EQ	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
05050124005100 - Schools' infrastructure construc	Construction Of Staff Quarters In The College Of N	23020102 - CONSTRUCTION / PROVISION OF RESID	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
05050124005200 - Schools' infrastructure construc	Provision Of Electricity for The College Of Nursin	23020112 - CONSTRUCTION / PROVISION OF SPOR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
05050124005300 - Schools' infrastructure construc	Construction Of Drainages In The College Of Nursin	23020119 - CONSTRUCTION / PROVISION OF RECR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
05050124005400 - Schools' infrastructure construc	Construction Of Examination Halls In The College O	23030104 - REHABILITATION / REPAIRS - WATER FR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124005500 - Schools' infrastructure construc	Construction Of ICT Center In The College Of Nurs	23030103 - REHABILITATION / REPAIRS - HOUSING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124005600 - Schools' infrastructure construc	Rehabilitation Of Staff Quarters In The College Of	23030101 - REHABILITATION / REPAIRS OF RESIDEN	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124005700 - Schools' infrastructure construc	Rehabilitation and Repairs of Electricity In The Coll	23030102 - REHABILITATION / REPAIRS - ELECTRICI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124005800 - Schools' infrastructure construc	Rehabilitation Of Solar Inverter In The College Of	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05010424000200 - Integrated supportive supervis	Monitoring And Evaluation is carried out to incre	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05010424000300 - Integrated supportive supervis	Celebrations of Eid fir, Eid kabir, Christmas and Ea	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget	CLIMATE CHANGE Tagging
Total					23,020,964.75	50,000,000.00	50,000,000.00	50,274,875.62	50,000,000.00	0.00	50,000,000.00	0.00
05050124005900 - Schools' infrastructure construc	Procurement Of One Student Shuttle Toyota Bus fr	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
05050124006000 - Schools' infrastructure construc	Procurement Of 4Nos. Of Executive Tables, Execut	23010112 - PURCHASE OF OFFICE FURNITURE AND	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	3,302,500.00	1,500,000.00	1,500,000.00	30,522,015.00	1,500,000.00	0.00	1,500,000.00	0.00
05050124006100 - Schools' infrastructure construc	Procurement Of 3Nos. Of Hp Pavillion core 15 Lap	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	400,000.00	1,000,000.00	1,000,000.00	850,000.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124006200 - Schools' infrastructure construc	Procurement Of 3Nos. Of Hp MX400 3 In 1 Printe	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	150,000.00	1,000,000.00	1,000,000.00	260,000.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124006300 - Schools' infrastructure construc	Procurement Of 2Nos Of Sharp MD200 Brand Phd	23010115 - PURCHASE OF PHOTOCOPIPING MACH	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124006400 - Schools' infrastructure construc	Procurement Of 2Nos Of Sharp MD200 Brand Of S	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	323,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124006500 - Schools' infrastructure construc	Procurement Of 2Nos Of PRO MV Sharp Brand Of P	23010119 - PURCHASE OF POWER GENERATING SE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	300,000.00	5,000,000.00	5,000,000.00	309,000.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124006600 - Schools' infrastructure construc	Purchase Of Diagnostic, Surgical Instruments And	23010122 - PURCHASE OF HEALTH / MEDICAL EQUI	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05050124006700 - Schools' infrastructure construc	Purchase Of Books & Equipment for The College	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIP	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124006800 - Schools' infrastructure construc	Procurement Of Sets of Badminton and Baseball fo	23010126 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124006900 - Schools' infrastructure construc	Procurement Of Dance Sport And Handball for the	23010130 - PURCHASE OF RECREATIONAL FACILIT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	10,481,610.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124007000 - Schools' infrastructure construc	Construction Of Sports and Handball for the Coll	23020118 - CONSTRUCTION / PROVISION OF INFR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	1,915,732.50	5,000,000.00	5,000,000.00	4,961,000.00	5,000,000.00	0.00	5,000,000.00	0.00
05050124007100 - Schools' infrastructure construc	Rehabilitation and Repairs of 4Nos. Of Boreholes Ir	23030104 - REHABILITATION / REPAIRS - WATER FR	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	966,100.00	2,000,000.00	2,000,000.00	192,000.00	2,000,000.00	0.00	2,000,000.00	0.00
05050124007200 - Schools' infrastructure construc	Rehabilitation Of Offices at The College of Health T	23030121 - REHABILITATION / REPAIRS OF RESIDEN	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	518,700.00	1,000,000.00	1,000,000.00	5,141,600.00	1,000,000.00	0.00	1,000,000.00	0.00
05050124007300 - Schools' infrastructure construc	Rehabilitation Of ICT Centers at The College of Hea	23030127 - REHABILITATION / REPAIRS - ICT INFRAS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	2,000,000.00	2,000,000.00	390,149.37	2,000,000.00	0.00	2,000,000.00	0.00
05050124007400 - Schools' infrastructure construc	Provision Of Sets of Badminton and Baseball fo	23010126 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	250,161.23	3,000,000.00	3,000,000.00	3,094,000.00	3,000,000.00	0.00	3,000,000.00	0.00
05060124000200 - ICT equipment, software and es	Research And Development is carried out to impro	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	3,528,161.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
05050324000300 - Libraries and laboratories	Acquisition Of Accounting Software for The Coll	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
05010424000400 - Integrated supportive supervis	Monitoring And Evaluation is carried out to incre	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	885,000.00	10,000,000.00	10,000,000.00	7,649,111.25	10,000,000.00	0.00	10,000,000.00	0.00
05010224000800 - Human and institutional capaci	Celebrations of Eid fir, Eid kabir, Christmas and Ea	23050104 - ANNIVERSARIES/CELEBRATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
05010224000900 - Human and institutional capaci	Human Capital Development is to be carried out to	23050130 - HUMAN CAPITAL DEVELOPMENT & SC	70941 - FIRST STAGE OF TERTIARY EDUCATION	20822100 - MAIDUGURU METRO	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2022 Full Year Actuals	2023 Original Budget	2023 Revised Budget	2023 Performance January to September	2024 Proposed Budget	2024 Adjustments	2024 Approved Budget
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