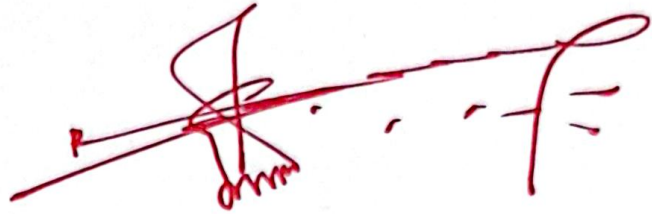


I ASSENT THIS ^{6th}..... DAY OF ^{January}.....202⁵



ENGR. PROF. BABAGANA UMARA ZULUM *CON, mni, FNSE*
GOVERNOR
BORNO STATE OF NIGERIA

APPROPRIATION LAW, 2025

A Law to Authorize the Issue from the Consolidated Revenue Fund of Borno State the Sum of Six Hundred and Fifteen Billion, Eight Hundred and Fifty-Seven Million, Nine Hundred and Fifty Thousand Naira (N615, 857,950,000.00k) for the Services of the Year Ending on the 31st Day of December, 2025 and to appropriate the Amount for the purposes specified in this Law

ENACTED by the Borno State House of Assembly as follows: -

Citation and Commencement

1. This Law may be cited as the Borno State Appropriation Law, 2025 and shall come into operation on the ... ^{6th}..... Day of..... ^{January}..... 2025.

Interpretation

2. In this Law, unless the context otherwise requires:
“Governor” means the Governor of the State;
“State” means Borno State of Nigeria.

*Issue of
₦ 615,857,950,000.00k
from consolidated
Revenue Fund*

3. The Accountant-General of the State may, when authorized to do so by warrants signed by the Governor, issue from the Consolidated Revenue Fund of the State during the year ending on 31st December, 2025; the sum specified by the warrants not exceeding in the aggregate the sum of Six Hundred and Fifteen Billion, Eight Hundred and Fifty-Seven Million, Nine Hundred and Fifty Thousand Naira (N615, 857,950,000.00k) being total sum of the amount set forth opposite the Heads in the schedules to this Law comprising the Recurrent and Capital Expenditures.

*Appropriation of
₦ 615,857,950,000.00k*

4. The said sum shall be appropriated for the purposes and in the manner expressed in the Schedules to this Law.

SCHEDULE 1

Borno State Government 2025 Approved Budget Summary

| Item | 2023 Full Year Actuals | 2024 Original Budget | 2024 Revised Budget | 2024 Performance January to September | 2025 Approved Budget |
|---|---------------------------|---------------------------|---------------------------|--|---------------------------|
| Opening Balance | 30,030,605,702.00 | 5,000,000,000.00 | 5,000,000,000.00 | 5,067,344,072.28 | 25,000,000,000.00 |
| Recurrent Revenue | 125,722,929,062.90 | 201,872,853,000.00 | 201,872,853,000.00 | 106,148,932,810.87 | 341,795,935,000.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 106,473,048,362.78 | 174,380,608,000.00 | 174,380,608,000.00 | 87,955,865,361.83 | 311,704,193,000.00 |
| 12 - INDEPENDENT REVENUE | 19,249,880,700.12 | 27,492,245,000.00 | 27,492,245,000.00 | 18,193,067,449.04 | 30,091,742,000.00 |
| Recurrent Expenditure | 64,913,371,698.09 | 150,360,886,000.00 | 144,803,368,700.00 | 63,392,135,767.51 | 242,178,704,000.00 |
| 21 - PERSONNEL COST | 31,113,442,786.76 | 50,286,879,000.00 | 51,033,825,000.00 | 26,175,980,624.26 | 67,865,524,000.00 |
| 22 - OTHER RECURRENT COSTS, of which: | 33,799,928,911.33 | 100,074,007,000.00 | 93,769,543,700.00 | 37,216,155,143.25 | 174,313,180,000.00 |
| <i>Other Non Debt Recurrent</i> | <i>25,977,055,704.19</i> | <i>81,620,016,000.00</i> | <i>75,315,552,700.00</i> | <i>30,291,911,319.78</i> | <i>154,309,180,000.00</i> |
| <i>Debt Service</i> | <i>7,822,873,207.14</i> | <i>18,453,991,000.00</i> | <i>18,453,991,000.00</i> | <i>6,924,243,823.47</i> | <i>20,004,000,000.00</i> |
| Transfer to Capital Account | 90,840,163,066.81 | 56,511,967,000.00 | 62,069,484,300.00 | 47,824,141,115.64 | 124,617,231,000.00 |
| Other Receipts | 18,439,786,667.04 | 151,859,293,000.00 | 151,859,293,000.00 | 24,527,040,245.41 | 249,062,015,000.00 |
| 13 - AID AND GRANTS | 15,318,440,685.03 | 97,109,839,000.00 | 97,109,839,000.00 | 3,472,355,880.19 | 105,240,348,000.00 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 3,121,345,982.01 | 54,749,454,000.00 | 54,749,454,000.00 | 21,054,684,365.22 | 143,821,667,000.00 |
| 23 - CAPITAL EXPENDITURE (Capital Expenditure) | 67,307,979,541.14 | 208,371,260,000.00 | 213,928,777,300.00 | 78,271,287,568.94 | 373,679,246,000.00 |
| Total Revenue (Including OB) | 174,193,321,431.94 | 358,732,146,000.00 | 358,732,146,000.00 | 135,743,317,128.56 | 615,857,950,000.00 |
| Total Expenditure | 132,221,351,239.23 | 358,732,146,000.00 | 358,732,146,000.00 | 141,663,423,336.45 | 615,857,950,000.00 |
| Closing Balance | 41,971,970,192.71 | - | - | -5,920,106,207.89 | - |

SCHEDULE 2

Borno State Government 2025 Approved Budget - Expenditure by MDA

| Code | Administrative Unit | Personnel Expenditure | Other Recurrent Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
|---------------------|--|--------------------------|-----------------------------|-----------------------------|---------------------------|---------------------------|
| | Total Expenditure | 67,665,524,000.00 | 174,313,180,000.00 | 242,178,704,000.00 | 373,679,246,000.00 | 615,857,950,000.00 |
| 01000000000 | ADMINISTRATION SECTOR | 7,278,463,000.00 | 79,407,525,000.00 | 86,685,988,000.00 | 46,008,621,000.00 | 132,694,609,000.00 |
| 01100000000 | GOVERNOR'S OFFICE | 1,013,633,000.00 | 30,624,796,000.00 | 31,638,429,000.00 | 13,102,000,000.00 | 44,740,429,000.00 |
| 01100100100 | GOVERNMENT HOUSE | 920,633,000.00 | 21,887,500,000.00 | 22,808,133,000.00 | 5,400,000,000.00 | 28,208,133,000.00 |
| 01100100200 | DEPUTY GOVERNOR'S OFFICE | - | 6,856,067,000.00 | 6,856,067,000.00 | 111,000,000.00 | 6,967,067,000.00 |
| 01100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 68,000,000.00 | 1,724,630,000.00 | 1,792,630,000.00 | 7,500,000,000.00 | 9,292,630,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 25,000,000.00 | 156,599,000.00 | 181,599,000.00 | 91,000,000.00 | 272,599,000.00 |
| 016100000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 3,239,929,000.00 | 24,893,972,000.00 | 28,133,901,000.00 | 17,885,636,000.00 | 46,019,537,000.00 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 2,600,000,000.00 | 5,038,172,000.00 | 7,638,172,000.00 | 5,838,350,000.00 | 13,476,522,000.00 |
| 016100500100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB) | 30,000,000.00 | 158,045,000.00 | 188,045,000.00 | 391,500,000.00 | 579,545,000.00 |
| 016100600100 | BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS) | 229,500,000.00 | 394,000,000.00 | 623,500,000.00 | 3,585,500,000.00 | 4,209,000,000.00 |
| 016100700100 | BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT A | 17,000,000.00 | 665,950,000.00 | 682,950,000.00 | 393,000,000.00 | 1,075,950,000.00 |
| 016101000100 | BORNO STATE GUIDANCE AND COUNSELLING BOARD | 50,000,000.00 | 612,100,000.00 | 662,100,000.00 | 70,000,000.00 | 732,100,000.00 |
| 016101100100 | LAGOS LIAISON OFFICE | - | 1,100,000.00 | 1,100,000.00 | - | 1,100,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 84,000,000.00 | 400,000,000.00 | 484,000,000.00 | - | 484,000,000.00 |
| 016102100300 | KADUNA LIAISON OFFICE | - | 1,100,000.00 | 1,100,000.00 | - | 1,100,000.00 |
| 016102100400 | KANO LIAISON OFFICE | - | 1,100,000.00 | 1,100,000.00 | - | 1,100,000.00 |
| 016103300100 | BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM) | 960,000.00 | 1,500,000.00 | 2,460,000.00 | 2,000,000.00 | 4,460,000.00 |
| 016103500100 | BORNO STATE PENSIONS DEPARTMENT | 5,600,000.00 | 25,000,000.00 | 30,600,000.00 | 20,000,000.00 | 50,600,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 155,869,000.00 | 2,657,350,000.00 | 2,813,219,000.00 | 250,000,000.00 | 3,063,219,000.00 |
| 016110100100 | BORNO STATE SECURITY TRUST FUND (STF) | 40,000,000.00 | 14,800,000,000.00 | 14,840,000,000.00 | 1,900,000,000.00 | 16,740,000,000.00 |
| 016100800100 | BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E) | 12,000,000.00 | 76,025,000.00 | 88,025,000.00 | 464,000,000.00 | 552,025,000.00 |
| 016100900100 | BORNO STATE DEPARTMENT OF SPECIAL PROJECTS | 15,000,000.00 | 62,530,000.00 | 77,530,000.00 | 4,971,286,000.00 | 5,048,816,000.00 |
| 016200000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 12,000,000.00 | 6,988,423,000.00 | 7,000,423,000.00 | 1,382,000,000.00 | 8,382,423,000.00 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 12,000,000.00 | 6,903,123,000.00 | 6,915,123,000.00 | 819,000,000.00 | 7,734,123,000.00 |
| 016213200101 | BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA) | - | 85,300,000.00 | 85,300,000.00 | 563,000,000.00 | 648,300,000.00 |
| 011200000000 | BORNO STATE HOUSE ASSEMBLY | 378,398,000.00 | 8,351,000,000.00 | 8,729,398,000.00 | 4,224,235,000.00 | 12,953,633,000.00 |
| 011200300100 | BORNO STATE HOUSE ASSEMBLY | 335,678,000.00 | 8,151,000,000.00 | 8,486,678,000.00 | 4,130,000,000.00 | 12,616,678,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 42,720,000.00 | 200,000,000.00 | 242,720,000.00 | 94,235,000.00 | 336,955,000.00 |
| 012300000000 | MINISTRY OF INFORMATION AND INTERNAL SECURITY | 992,000,000.00 | 6,014,450,000.00 | 7,006,450,000.00 | 8,762,100,000.00 | 15,768,550,000.00 |
| 012300100100 | MINISTRY OF INFORMATION AND INTERNAL SECURITY | 533,000,000.00 | 5,845,450,000.00 | 6,378,450,000.00 | 4,040,000,000.00 | 10,418,450,000.00 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 459,000,000.00 | 163,000,000.00 | 622,000,000.00 | 4,400,000,000.00 | 5,022,000,000.00 |
| 012305700100 | BORNO STATE COUNCIL FOR ARTS AND CULTURE | - | 6,000,000.00 | 6,000,000.00 | 322,100,000.00 | 328,100,000.00 |
| 012500000000 | BORNO STATE HEAD OF SERVICE (HOS) | 1,147,235,000.00 | 1,151,236,000.00 | 2,298,471,000.00 | 110,000,000.00 | 2,408,471,000.00 |
| 012500100100 | BORNO STATE HEAD OF SERVICE (HOS) | 1,147,235,000.00 | 1,131,236,000.00 | 2,278,471,000.00 | 110,000,000.00 | 2,388,471,000.00 |
| 012500500100 | BORNO STATE ESTABLISHMENT AND SERVICE MATTERS | - | 20,000,000.00 | 20,000,000.00 | - | 20,000,000.00 |
| 014000000000 | BORNO STATE OFFICE OF THE AUDITOR GENERAL | 241,000,000.00 | 421,245,000.00 | 662,245,000.00 | 201,650,000.00 | 863,895,000.00 |
| 014000100100 | BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL | 134,000,000.00 | 100,000,000.00 | 234,000,000.00 | 87,000,000.00 | 321,000,000.00 |
| 014000200100 | BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 105,000,000.00 | 311,245,000.00 | 416,245,000.00 | 111,250,000.00 | 527,495,000.00 |
| 014000300100 | BORNO STATE AUDIT SERVICE COMMISSION | 2,000,000.00 | 10,000,000.00 | 12,000,000.00 | 3,400,000.00 | 15,400,000.00 |
| 014700000000 | BORNO STATE CIVIL SERVICE COMMISSION | 72,000,000.00 | 40,000,000.00 | 112,000,000.00 | 10,000,000.00 | 122,000,000.00 |
| 014700100100 | BORNO STATE CIVIL SERVICE COMMISSION | 72,000,000.00 | 40,000,000.00 | 112,000,000.00 | 10,000,000.00 | 122,000,000.00 |
| 014800000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 22,708,000.00 | 535,803,000.00 | 558,511,000.00 | 240,000,000.00 | 798,511,000.00 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 22,708,000.00 | 535,803,000.00 | 558,511,000.00 | 240,000,000.00 | 798,511,000.00 |

SCHEDULE 2

| | | | | | | |
|--------------------|---|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| 01490000000 | BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION | 159,560,000.00 | 386,600,000.00 | 546,160,000.00 | 91,000,000.00 | 637,160,000.00 |
| 01490010010 | BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION | 80,000,000.00 | 356,600,000.00 | 436,600,000.00 | 45,000,000.00 | 481,600,000.00 |
| 01490020010 | BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD | 79,560,000.00 | 30,000,000.00 | 109,560,000.00 | 46,000,000.00 | 155,560,000.00 |
| 02000000000 | ECONOMIC SECTOR | 30,130,979,000.00 | 56,139,084,000.00 | 86,270,063,000.00 | 150,660,995,000.00 | 236,931,058,000.00 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 345,489,000.00 | 588,635,000.00 | 934,124,000.00 | 18,836,000,000.00 | 19,770,124,000.00 |
| 02150010010 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 265,000,000.00 | 527,500,000.00 | 792,500,000.00 | 17,500,000,000.00 | 18,292,500,000.00 |
| 02151020010 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP) | 53,250,000.00 | 7,735,000.00 | 60,985,000.00 | 123,000,000.00 | 183,985,000.00 |
| 02151100010 | BORNO STATE FERTILIZER COMPANY | 105,000.00 | 1,500,000.00 | 1,605,000.00 | - | 1,605,000.00 |
| 02151110010 | BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY | 27,134,000.00 | 51,900,000.00 | 79,034,000.00 | 1,213,000,000.00 | 1,292,034,000.00 |
| 02650000000 | MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT | 30,000,000.00 | 728,000,000.00 | 758,000,000.00 | 7,903,000,000.00 | 8,661,000,000.00 |
| 02650010010 | MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT | 15,000,000.00 | 478,000,000.00 | 493,000,000.00 | 4,200,000,000.00 | 4,693,000,000.00 |
| 02650020010 | BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA) | 15,000,000.00 | 250,000,000.00 | 265,000,000.00 | 3,703,000,000.00 | 3,968,000,000.00 |
| 02200000000 | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT | 27,612,551,000.00 | 27,180,291,000.00 | 54,792,842,000.00 | 7,496,400,000.00 | 62,289,242,000.00 |
| 02200010010 | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT | 1,267,422,000.00 | 25,563,471,000.00 | 26,830,893,000.00 | 7,170,000,000.00 | 34,000,893,000.00 |
| 02200020010 | BORNO STATE DEBT MANAGEMENT OFFICE (DMO) | 5,000,000.00 | 69,000,000.00 | 74,000,000.00 | 20,000,000.00 | 94,000,000.00 |
| 02200070010 | BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS) | 26,000,000,000.00 | 787,820,000.00 | 26,787,820,000.00 | 56,400,000.00 | 26,844,220,000.00 |
| 02200080010 | BORNO STATE INTERNAL REVENUE SERVICE (BIRS) | 340,129,000.00 | 760,000,000.00 | 1,100,129,000.00 | 250,000,000.00 | 1,350,129,000.00 |
| 02380000000 | MINISTRY OF BUDGET AND PLANNING | 4,000,000.00 | 13,945,050,000.00 | 13,949,050,000.00 | 2,222,500,000.00 | 16,171,550,000.00 |
| 02380010010 | MINISTRY OF BUDGET AND PLANNING | - | 3,920,050,000.00 | 3,920,050,000.00 | 2,075,000,000.00 | 5,995,050,000.00 |
| 02380020010 | BORNO STATE BUREAU OF STATISTICS | 4,000,000.00 | 25,000,000.00 | 29,000,000.00 | 147,500,000.00 | 176,500,000.00 |
| 02380050010 | SEVICE WIDE VOTE | - | 10,000,000,000.00 | 10,000,000,000.00 | - | 10,000,000,000.00 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 380,823,000.00 | 1,352,997,000.00 | 1,733,820,000.00 | 16,633,100,000.00 | 18,366,920,000.00 |
| 02220010010 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 63,679,000.00 | 803,230,000.00 | 866,909,000.00 | 14,500,000,000.00 | 15,366,909,000.00 |
| 02220100010 | BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA) | - | 206,000,000.00 | 206,000,000.00 | 759,000,000.00 | 965,000,000.00 |
| 02220180010 | BORNO INVESTMENT COMPANY LTD | 76,928,000.00 | 24,000,000.00 | 100,928,000.00 | 133,000,000.00 | 233,928,000.00 |
| 02220510010 | BORNO STATE MINING COMPANY LIMITED | 9,950,000.00 | 166,322,000.00 | 176,272,000.00 | 1,000,000,000.00 | 1,176,272,000.00 |
| 02220520010 | BORNO STATE HOTELS | 12,731,000.00 | 9,035,000.00 | 21,766,000.00 | 180,000,000.00 | 201,766,000.00 |
| 02220540010 | BORNO MONDAY MARKET COMPANY LIMITED | 162,885,000.00 | 64,820,000.00 | 227,705,000.00 | 6,000,000.00 | 233,705,000.00 |
| 02220540020 | BORNO KANO MOTOR PARK AND MARKET | 1,800,000.00 | 35,000,000.00 | 36,800,000.00 | 14,100,000.00 | 50,900,000.00 |
| 02220560010 | BORNO MAIDUGURI INTERNATIONAL HOTEL | - | - | - | 5,000,000.00 | 5,000,000.00 |
| 02220570010 | BORNO STATE PLASTIC COMPANY (BOPLAS) | - | 37,000,000.00 | 37,000,000.00 | 20,000,000.00 | 57,000,000.00 |
| 02220590010 | BORNO STATE WIRE AND NAIL COMPANY | 7,429,000.00 | 800,000.00 | 8,229,000.00 | 2,000,000.00 | 10,229,000.00 |
| 02220600010 | BORNO STATE NEITAL NIGERIA LIMITED | 22,541,000.00 | 6,000,000.00 | 28,541,000.00 | 10,000,000.00 | 38,541,000.00 |
| 02220610010 | BORNO STATE SUPPLY COMPANY (BOSCO) | 22,880,000.00 | 790,000.00 | 23,670,000.00 | 4,000,000.00 | 27,670,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT AND ENERGY | 629,302,000.00 | 4,294,084,000.00 | 4,923,386,000.00 | 13,449,760,000.00 | 18,373,146,000.00 |
| 02290010010 | MINISTRY OF TRANSPORT AND ENERGY | 50,000,000.00 | 2,923,540,000.00 | 2,973,540,000.00 | 8,606,000,000.00 | 11,579,540,000.00 |
| 02290530010 | BORNO STATE EXPRESS TRANSPORT CORPORATION | 196,824,000.00 | 911,464,000.00 | 1,108,288,000.00 | 890,000,000.00 | 1,998,288,000.00 |
| 02290550010 | BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA) | 312,800,000.00 | 226,530,000.00 | 539,330,000.00 | 320,529,000.00 | 859,859,000.00 |
| 02290570010 | BORNO STATE RURAL ELECTRIFICATION BOARD (REB) | 69,678,000.00 | 232,550,000.00 | 302,228,000.00 | 3,633,231,000.00 | 3,935,459,000.00 |
| 02340000000 | MINISTRY OF WORKS AND HOUSING | 610,471,000.00 | 3,986,410,000.00 | 4,596,881,000.00 | 53,047,435,000.00 | 57,644,316,000.00 |
| 02340010010 | MINISTRY OF WORKS AND HOUSING | 400,275,000.00 | 1,194,600,000.00 | 1,594,875,000.00 | 40,602,000,000.00 | 42,196,875,000.00 |
| 02340040010 | BORNO STATE ROAD MAINTENANCE AGENCY (BORMA) | 125,500,000.00 | 2,726,350,000.00 | 2,851,850,000.00 | 12,145,435,000.00 | 14,997,285,000.00 |
| 02340070010 | BORNO STATE HOUSING CORPORATION | 84,696,000.00 | 65,460,000.00 | 150,156,000.00 | 300,000,000.00 | 450,156,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 470,606,000.00 | 3,427,417,000.00 | 3,898,023,000.00 | 9,730,000,000.00 | 13,628,023,000.00 |
| 02520010010 | MINISTRY OF WATER RESOURCES | 465,686,000.00 | 3,212,010,000.00 | 3,677,696,000.00 | 5,800,000,000.00 | 9,477,696,000.00 |
| 02521030010 | BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA) | 4,920,000.00 | 215,407,000.00 | 220,327,000.00 | 3,930,000,000.00 | 4,150,327,000.00 |
| 02560000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR) | 47,737,000.00 | 636,200,000.00 | 683,937,000.00 | 21,342,800,000.00 | 22,026,737,000.00 |
| 02560010010 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR) | 47,737,000.00 | 636,200,000.00 | 683,937,000.00 | 21,342,800,000.00 | 22,026,737,000.00 |
| 03000000000 | LAW & JUSTICE SECTOR | 1,983,793,000.00 | 1,766,291,000.00 | 3,750,084,000.00 | 1,867,200,000.00 | 5,617,284,000.00 |
| 03180000000 | BORNO STATE JUDICIAL SERVICE COMMISSION | 1,048,333,000.00 | 1,026,550,000.00 | 2,074,883,000.00 | 23,400,000.00 | 2,098,283,000.00 |
| 03180110010 | BORNO STATE JUDICIAL SERVICE COMMISSION | 60,457,000.00 | 1,500,000.00 | 61,957,000.00 | - | 61,957,000.00 |

SCHEDULE 2

| | | | | | | |
|---------------------|---|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| 031805100100 | BORNO STATE HIGH COURT OF JUSTICE | 767,000,000.00 | 900,000,000.00 | 1,667,000,000.00 | 20,000,000.00 | 1,687,000,000.00 |
| 031805300100 | BORNO STATE SHARIA COURT OF APPEAL | 70,000,000.00 | 100,000,000.00 | 170,000,000.00 | 3,400,000.00 | 173,400,000.00 |
| 031805400100 | BORNO STATE AREA COURT | 150,876,000.00 | 25,050,000.00 | 175,926,000.00 | - | 175,926,000.00 |
| 032600000000 | MINISTRY OF JUSTICE | 935,460,000.00 | 739,741,000.00 | 1,675,201,000.00 | 1,843,800,000.00 | 3,519,001,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 915,360,000.00 | 730,000,000.00 | 1,645,360,000.00 | 1,837,000,000.00 | 3,482,360,000.00 |
| 032600200100 | BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY | 20,100,000.00 | 1,900,000.00 | 22,000,000.00 | 3,400,000.00 | 25,400,000.00 |
| 032600700100 | BORNO STATE HIGHER ISLAMIC SCHOOL | - | 7,841,000.00 | 7,841,000.00 | 3,400,000.00 | 11,241,000.00 |
| 050000000000 | SOCIAL SECTOR | 28,472,289,000.00 | 37,000,280,000.00 | 65,472,569,000.00 | 175,142,430,000.00 | 240,614,999,000.00 |
| 051400000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 76,318,000.00 | 1,465,891,000.00 | 1,542,209,000.00 | 8,134,900,000.00 | 9,677,109,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 76,318,000.00 | 1,465,891,000.00 | 1,542,209,000.00 | 8,134,900,000.00 | 9,677,109,000.00 |
| 051700000000 | MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION | 10,382,324,000.00 | 8,990,680,000.00 | 19,373,004,000.00 | 55,247,425,000.00 | 74,620,429,000.00 |
| 051700100100 | MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION | 309,474,000.00 | 3,752,780,000.00 | 4,062,254,000.00 | 15,850,000,000.00 | 19,912,254,000.00 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 81,675,000.00 | 679,000,000.00 | 760,675,000.00 | 11,000,000,000.00 | 11,760,675,000.00 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 46,826,000.00 | 4,000,000.00 | 50,826,000.00 | 20,000,000.00 | 70,826,000.00 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 135,089,000.00 | 25,000,000.00 | 160,089,000.00 | 50,000,000.00 | 210,089,000.00 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | - | 700,000.00 | 700,000.00 | 3,400,000.00 | 4,100,000.00 |
| 051705400100 | BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD | 3,000,000,000.00 | 549,000,000.00 | 3,549,000,000.00 | 500,000,000.00 | 4,049,000,000.00 |
| 051706500100 | BORNO STATE EDUCATION TRUST FUND (ETF) | 100,359,000.00 | 921,600,000.00 | 1,021,959,000.00 | 2,536,000,000.00 | 3,557,959,000.00 |
| 051706600100 | BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB) | 5,485,000.00 | 285,617,000.00 | 291,102,000.00 | 1,237,650,000.00 | 1,528,752,000.00 |
| 051706700100 | BORNO STATE RAMAT POLYTECHNIC MAIDUGURI | 2,389,015,000.00 | 510,000,000.00 | 2,899,015,000.00 | 1,720,000,000.00 | 4,619,015,000.00 |
| 051706900100 | BORNO STATE COLLEGE OF EDUCATION WAKA - BITU | 503,000,000.00 | 94,568,000.00 | 597,568,000.00 | 1,475,829,000.00 | 2,073,397,000.00 |
| 051705500100 | BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA | 589,867,000.00 | 73,000,000.00 | 662,867,000.00 | 1,282,600,000.00 | 1,945,467,000.00 |
| 051705600100 | BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU) | 1,935,075,000.00 | 940,000,000.00 | 2,875,075,000.00 | 3,450,000,000.00 | 6,325,075,000.00 |
| 051705700100 | BORNO STATE SCHOLARSHIPS BOARD | 8,000,000.00 | 441,624,000.00 | 449,624,000.00 | 9,382,165,000.00 | 9,831,789,000.00 |
| 051705800100 | BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA) | 193,200,000.00 | 638,306,000.00 | 831,506,000.00 | 2,973,781,000.00 | 3,805,287,000.00 |
| 051705900100 | BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUKA | 134,077,000.00 | 5,000,000.00 | 139,077,000.00 | 1,051,000,000.00 | 1,190,077,000.00 |
| 051707400100 | BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE | 307,315,000.00 | 44,670,000.00 | 351,985,000.00 | 1,613,000,000.00 | 1,964,985,000.00 |
| 051707500100 | BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 643,867,000.00 | 25,815,000.00 | 669,682,000.00 | 1,102,000,000.00 | 1,771,682,000.00 |
| 052100000000 | MINISTRY OF HEALTH AND HUMAN SERVICES | 15,662,310,000.00 | 9,327,478,000.00 | 24,989,788,000.00 | 67,191,559,000.00 | 92,181,347,000.00 |
| 052100100100 | MINISTRY OF HEALTH AND HUMAN SERVICES | 703,749,000.00 | 1,537,300,000.00 | 2,241,049,000.00 | 23,127,625,000.00 | 25,368,674,000.00 |
| 052100200100 | BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,018,426,000.00 | 69,998,000.00 | 1,088,424,000.00 | 1,296,248,000.00 | 2,384,672,000.00 |
| 052100300100 | BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB) | 4,338,283,000.00 | 530,000,000.00 | 4,868,283,000.00 | 8,746,997,000.00 | 13,615,280,000.00 |
| 052110200100 | BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB) | 9,504,852,000.00 | 2,814,000,000.00 | 12,318,852,000.00 | 10,564,293,000.00 | 22,883,145,000.00 |
| 052110400100 | BORNO STATE COLLEGES OF NURSING SCIENCES | 50,000,000.00 | 1,244,000,000.00 | 1,294,000,000.00 | 590,000,000.00 | 1,884,000,000.00 |
| 052110600100 | BORNO STATE COLLEGE OF HEALTH TECHNOLOGY | 32,000,000.00 | 163,825,000.00 | 195,825,000.00 | 125,500,000.00 | 321,325,000.00 |
| 052100800100 | BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH) | - | 670,005,000.00 | 670,005,000.00 | 22,554,571,000.00 | 23,224,576,000.00 |
| 052100900100 | BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA) | 15,000,000.00 | 2,298,350,000.00 | 2,313,350,000.00 | 186,325,000.00 | 2,499,675,000.00 |
| 053500000000 | MINISTRY OF ENVIRONMENT | 1,286,869,000.00 | 1,312,248,000.00 | 2,599,117,000.00 | 19,827,731,000.00 | 22,426,848,000.00 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 233,887,000.00 | 410,000,000.00 | 643,887,000.00 | 18,070,391,000.00 | 18,714,278,000.00 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA) | 1,037,682,000.00 | 523,808,000.00 | 1,561,490,000.00 | 217,340,000.00 | 1,778,830,000.00 |
| 053505500100 | BORNO STATE AGENCY FOR GREAT GREEN WALL | 15,300,000.00 | 377,000,000.00 | 392,300,000.00 | 1,500,000,000.00 | 1,892,300,000.00 |
| 053505600100 | BORNO STATE AFORESTATION PROJECT | - | 1,440,000.00 | 1,440,000.00 | 20,000,000.00 | 21,440,000.00 |
| 053505900100 | BORNO STATE WATER-SHED MANAGEMENT AGENCY | - | - | - | 20,000,000.00 | 20,000,000.00 |
| 053900000000 | MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION | 956,625,000.00 | 2,170,645,000.00 | 3,127,270,000.00 | 13,880,000,000.00 | 17,007,270,000.00 |
| 053900100100 | MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION | 794,328,000.00 | 1,918,045,000.00 | 2,712,373,000.00 | 6,770,000,000.00 | 9,482,373,000.00 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 138,896,000.00 | 1,900,000.00 | 140,796,000.00 | 10,000,000.00 | 150,796,000.00 |
| 053905400100 | BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB | 7,201,000.00 | 700,000.00 | 7,901,000.00 | - | 7,901,000.00 |
| 053905700100 | BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME | 16,200,000.00 | 250,000,000.00 | 266,200,000.00 | 7,100,000,000.00 | 7,366,200,000.00 |
| 055100000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 32,843,000.00 | 9,210,993,000.00 | 9,243,836,000.00 | 6,729,015,000.00 | 15,972,851,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 32,843,000.00 | 9,210,993,000.00 | 9,243,836,000.00 | 6,729,015,000.00 | 15,972,851,000.00 |

SCHEDULE 2

| | | | | | | |
|--------------------|--------------------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 05640000000 | MINISTRY OF RELIGIOUS AFFAIRS | 75,000,000.00 | 4,522,345,000.00 | 4,597,345,000.00 | 4,131,800,000.00 | 8,729,145,000.00 |
| 056400100100 | MINISTRY OF RELIGIOUS AFFAIRS | 70,000,000.00 | 4,520,045,000.00 | 4,590,045,000.00 | 4,120,000,000.00 | 8,710,045,000.00 |
| 056400200100 | BORNO STATE ISLAMIC PREACHING BOARD | 5,000,000.00 | 1,500,000.00 | 6,500,000.00 | 5,000,000.00 | 11,500,000.00 |
| 056400300100 | BORNO STATE COUNCIL OF ULAMAS | - | 100,000.00 | 100,000.00 | 3,400,000.00 | 3,500,000.00 |
| 056400400100 | BORNO STATE ISLAMIC RESEARCH CENTER | - | 700,000.00 | 700,000.00 | 3,400,000.00 | 4,100,000.00 |