I ASSENT THIS 27TH DAY OF JANUARY 2026

ALHAJI UMAR USMAN KADAFUR
Ag. GOVERNOR
BORNO STATE OF NIGERIA

APPROPRIATION LAW, 2026

A Law to Authorize the Issue from the Consolidated Revenue Fund of Borno State the Sum of Eight Hundred and Ninety Two Billion, Four Hundred and Forty-Eight Million, Four Hundred and Eleven Thousand Naira (N892,448,411,000.00k) for the Services of the Year Ending on the 31st Day of December, 2026 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, 2026 and shall come into operation on the ...27TH..... Day of...January..... 2026.

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 ₦ 892,448,411,000.00k 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, 2026; the sum specified by the warrants not exceeding in the aggregate the sum of **Eight Hundred and Ninety Two Billion, Four Hundred and Forty-Eight Million, Four Hundred and Eleven Thousand Naira (N892,448,411,000.00k)** being total sum of the amount set forth opposite the Heads in the schedules to this Law comprising the Recurrent and Capital Expenditures.

SCHEDULE 1

Borno State Government 2026 Approved Budget Summary

Item	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
Opening Balance	**25,000,000,000.00**	**25,000,000,000.00**	**87,097,474,937.00**	**31,116,232,000.00**		
Recurrent Revenue	**341,795,935,000.00**	**341,795,935,000.00**	**197,410,199,116.79**	**441,988,941,000.00**	-	-
11 - GOVERNMENT SHARE OF FAAC	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	397,688,140,000.00	-	-
12 - INDEPENDENT REVENUE	30,091,742,000.00	30,091,742,000.00	25,192,267,162.01	44,300,801,000.00	-	-
Recurrent Expenditure	**303,078,072,000.00**	**243,929,402,000.00**	**128,122,708,777.89**	**385,124,501,000.00**	-	-
21 - PERSONNEL COST	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	98,743,917,000.00	-	-
22 - OTHER RECURRENT COSTS, of which:	235,212,548,000.00	175,003,878,000.00	89,493,644,245.38	286,380,584,000.00	-	-
Other Non Debt Recurrent	*215,208,548,000.00*	*152,588,248,000.00*	*80,574,858,101.76*	*266,380,584,000.00*	-	-
Debt Service	*20,004,000,000.00*	*22,415,630,000.00*	*8,918,786,143.62*	*20,000,000,000.00*	-	-
Transfer to Capital Account	**63,717,863,000.00**	**122,866,533,000.00**	**156,384,965,275.90**	**87,980,672,000.00**	-	-
Other Receipts	**249,062,015,000.00**	**289,562,015,000.00**	**194,124,151,801.99**	**419,343,238,000.00**	-	-
13 - AID AND GRANTS	102,680,348,000.00	145,740,348,000.00	106,506,001,531.23	119,446,722,000.00	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	146,381,667,000.00	143,821,667,000.00	87,618,150,270.76	299,896,516,000.00	-	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	**312,779,878,000.00**	**412,428,548,000.00**	**268,012,536,136.20**	**507,323,910,000.00**	**4,752,259,000.00**	**11,127,905,000.00**
Total Revenue (including OB)	**615,857,950,000.00**	**656,357,950,000.00**	**478,631,825,855.78**	**892,448,411,000.00**	-	-
Total Expenditure	**615,857,950,000.00**	**656,357,950,000.00**	**396,135,244,914.09**	**892,448,411,000.00**	**4,752,259,000.00**	**11,127,905,000.00**

SCHEDULE 2

Borno State Government 2026 Approved Budget - Expenditure by MDA

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	*98,743,917,000.00*	*286,380,584,000.00*	*385,124,501,000.00*	*507,323,910,000.00*	*892,448,411,000.00*
010000000000	**ADMINISTRATION SECTOR**	**9,936,749,000.00**	**103,933,646,000.00**	**113,870,395,000.00**	**60,687,654,000.00**	**174,558,049,000.00**
011100000000	**GOVERNOR'S OFFICE**	**710,036,000.00**	**50,567,003,000.00**	**51,277,039,000.00**	**7,934,884,000.00**	**59,211,923,000.00**
011100100100	GOVERNMENT HOUSE	608,116,000.00	29,875,000,000.00	30,483,116,000.00	7,446,884,000.00	37,930,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	7,709,000.00	11,725,903,000.00	11,733,612,000.00	111,000,000.00	11,844,612,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	63,000,000.00	8,789,100,000.00	8,852,100,000.00	239,000,000.00	9,091,100,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	31,211,000.00	177,000,000.00	208,211,000.00	138,000,000.00	346,211,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**4,695,478,000.00**	**25,622,361,000.00**	**30,317,839,000.00**	**35,588,289,000.00**	**65,906,128,000.00**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,437,010,000.00	8,221,578,000.00	10,658,588,000.00	4,973,067,000.00	15,631,655,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	137,560,000.00	195,880,000.00	333,440,000.00	359,500,000.00	692,940,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	122,115,000.00	633,100,000.00	755,215,000.00	3,366,885,000.00	4,122,100,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	20,000,000.00	1,468,150,000.00	1,488,150,000.00	639,139,000.00	2,127,289,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	225,000,000.00	1,215,100,000.00	1,440,100,000.00	100,000,000.00	1,540,100,000.00
016101100100	LAGOS LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016102100200	ABUJA LIAISON OFFICE	54,600,000.00	460,000,000.00	514,600,000.00	-	514,600,000.00
016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	19,855,000.00	19,855,000.00	-	19,855,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	5,600,000.00	25,000,000.00	30,600,000.00	33,884,000.00	64,484,000.00
016103700100	BORNO STATE HAJJ COMMISSION	166,593,000.00	4,452,863,000.00	4,619,456,000.00	546,830,000.00	5,166,286,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,500,000,000.00	8,589,500,000.00	10,089,500,000.00	15,620,000,000.00	25,709,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	12,000,000.00	276,000,000.00	288,000,000.00	317,854,000.00	605,854,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	15,000,000.00	62,035,000.00	77,035,000.00	9,631,130,000.00	9,708,165,000.00
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**9,134,000.00**	**10,133,366,000.00**	**10,142,500,000.00**	**2,978,140,000.00**	**13,120,640,000.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	9,134,000.00	10,113,366,000.00	10,122,500,000.00	2,877,500,000.00	13,000,000,000.00

SCHEDULE 2

016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	20,000,000.00	20,000,000.00	100,640,000.00	120,640,000.00
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**723,862,000.00**	**8,233,000,000.00**	**8,956,862,000.00**	**5,919,605,000.00**	**14,876,467,000.00**
011200300100	BORNO STATE HOUSE ASSEMBLY	694,521,000.00	8,046,000,000.00	8,740,521,000.00	5,841,946,000.00	14,582,467,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,341,000.00	187,000,000.00	216,341,000.00	77,659,000.00	294,000,000.00
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**666,612,000.00**	**4,172,670,000.00**	**4,839,282,000.00**	**7,105,620,000.00**	**11,944,902,000.00**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	264,295,000.00	4,003,670,000.00	4,267,965,000.00	2,400,620,000.00	6,668,585,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	402,317,000.00	163,000,000.00	565,317,000.00	4,400,000,000.00	4,965,317,000.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	-	6,000,000.00	6,000,000.00	305,000,000.00	311,000,000.00
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**710,495,000.00**	**3,392,081,000.00**	**4,102,576,000.00**	**100,000,000.00**	**4,202,576,000.00**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	710,495,000.00	2,339,018,000.00	3,049,513,000.00	100,000,000.00	3,149,513,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	-	1,053,063,000.00	1,053,063,000.00	-	1,053,063,000.00
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**255,732,000.00**	**539,300,000.00**	**795,032,000.00**	**419,714,000.00**	**1,214,746,000.00**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	152,028,000.00	100,000,000.00	252,028,000.00	139,000,000.00	391,028,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	82,036,000.00	392,750,000.00	474,786,000.00	270,714,000.00	745,500,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	21,668,000.00	46,550,000.00	68,218,000.00	10,000,000.00	78,218,000.00
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**62,534,000.00**	**80,000,000.00**	**142,534,000.00**	**25,701,000.00**	**168,235,000.00**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	62,534,000.00	80,000,000.00	142,534,000.00	25,701,000.00	168,235,000.00
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**57,257,000.00**	**516,765,000.00**	**574,022,000.00**	**239,000,000.00**	**813,022,000.00**
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	57,257,000.00	516,765,000.00	574,022,000.00	239,000,000.00	813,022,000.00
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**2,045,609,000.00**	**677,100,000.00**	**2,722,709,000.00**	**376,701,000.00**	**3,099,410,000.00**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	87,439,000.00	587,100,000.00	674,539,000.00	280,701,000.00	955,240,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,958,170,000.00	90,000,000.00	2,048,170,000.00	96,000,000.00	2,144,170,000.00
020000000000	**ECONOMIC SECTOR**	**44,776,216,000.00**	**92,991,021,000.00**	**137,767,237,000.00**	**235,742,687,000.00**	**373,509,924,000.00**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**195,129,000.00**	**19,486,000,000.00**	**19,681,129,000.00**	**25,533,579,000.00**	**45,214,708,000.00**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	161,350,000.00	19,447,500,000.00	19,608,850,000.00	24,738,579,000.00	44,347,429,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	31,174,000.00	7,000,000.00	38,174,000.00	100,000,000.00	138,174,000.00

SCHEDULE 2

021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	1,500,000.00	1,605,000.00	-	1,605,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,500,000.00	30,000,000.00	32,500,000.00	695,000,000.00	727,500,000.00
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**198,753,000.00**	**1,295,000,000.00**	**1,493,753,000.00**	**16,847,726,000.00**	**18,341,479,000.00**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	183,753,000.00	499,000,000.00	682,753,000.00	11,751,926,000.00	12,434,679,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	15,000,000.00	796,000,000.00	811,000,000.00	5,095,800,000.00	5,906,800,000.00
022000000000	**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**	**41,645,249,000.00**	**30,634,220,000.00**	**72,279,469,000.00**	**10,669,000,000.00**	**82,948,469,000.00**
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	208,119,000.00	28,813,000,000.00	29,021,119,000.00	10,400,000,000.00	39,421,119,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	5,000,000.00	320,000,000.00	325,000,000.00	20,000,000.00	345,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	41,192,055,000.00	869,220,000.00	42,061,275,000.00	-	42,061,275,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	240,075,000.00	632,000,000.00	872,075,000.00	249,000,000.00	1,121,075,000.00
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**5,000,000.00**	**15,455,000,000.00**	**15,460,000,000.00**	**2,603,908,000.00**	**18,063,908,000.00**
023800100100	MINISTRY OF BUDGET AND PLANNING	-	5,420,500,000.00	5,420,500,000.00	2,493,908,000.00	7,914,408,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	5,000,000.00	34,500,000.00	39,500,000.00	110,000,000.00	149,500,000.00
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**414,048,000.00**	**1,334,580,000.00**	**1,748,628,000.00**	**12,132,084,000.00**	**13,880,712,000.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,114,000.00	776,650,000.00	796,764,000.00	9,203,236,000.00	10,000,000,000.00
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	150,000,000.00	150,000,000.00	123,812,000.00	273,812,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	84,385,000.00	40,000,000.00	124,385,000.00	2,148,501,000.00	2,272,886,000.00
022205100100	BORNO STATE MINING COMPANY LIMITED	9,321,000.00	160,000,000.00	169,321,000.00	563,125,000.00	732,446,000.00
022205200100	BORNO STATE HOTELS	86,265,000.00	80,000,000.00	166,265,000.00	29,360,000.00	195,625,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	162,885,000.00	64,000,000.00	226,885,000.00	3,000,000.00	229,885,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,800,000.00	35,000,000.00	36,800,000.00	2,300,000.00	39,100,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	-	-	5,000,000.00	5,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	20,000,000.00	20,000,000.00	3,200,000.00	23,200,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	9,335,000.00	800,000.00	10,135,000.00	2,000,000.00	12,135,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	24,059,000.00	6,330,000.00	30,389,000.00	46,550,000.00	76,939,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	15,884,000.00	1,800,000.00	17,684,000.00	2,000,000.00	19,684,000.00

SCHEDULE 2

022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**878,114,000.00**	**6,883,425,000.00**	**7,761,539,000.00**	**23,711,978,000.00**	**31,473,517,000.00**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	64,034,000.00	5,674,580,000.00	5,738,614,000.00	11,755,986,000.00	17,494,600,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	405,518,000.00	704,000,000.00	1,109,518,000.00	615,000,000.00	1,724,518,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	312,800,000.00	215,795,000.00	528,595,000.00	324,084,000.00	852,679,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	95,762,000.00	289,050,000.00	384,812,000.00	11,016,908,000.00	11,401,720,000.00
023400000000	**MINISTRY OF WORKS AND HOUSING**	**693,284,000.00**	**3,542,556,000.00**	**4,235,840,000.00**	**84,287,749,000.00**	**88,523,589,000.00**
023400100100	MINISTRY OF WORKS AND HOUSING	455,504,000.00	870,400,000.00	1,325,904,000.00	56,944,637,000.00	58,270,541,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	149,732,000.00	2,607,156,000.00	2,756,888,000.00	27,243,112,000.00	30,000,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	88,048,000.00	65,000,000.00	153,048,000.00	100,000,000.00	253,048,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**678,932,000.00**	**6,500,240,000.00**	**7,179,172,000.00**	**14,174,364,000.00**	**21,353,536,000.00**
025200100100	MINISTRY OF WATER RESOURCES	672,632,000.00	6,200,760,000.00	6,873,392,000.00	2,000,000,000.00	8,873,392,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	6,300,000.00	299,480,000.00	305,780,000.00	12,174,364,000.00	12,480,144,000.00
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)**	**67,707,000.00**	**7,860,000,000.00**	**7,927,707,000.00**	**45,782,299,000.00**	**53,710,006,000.00**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	67,707,000.00	7,860,000,000.00	7,927,707,000.00	45,782,299,000.00	53,710,006,000.00
030000000000	**LAW & JUSTICE SECTOR**	**1,323,138,000.00**	**2,947,428,000.00**	**4,270,566,000.00**	**6,333,200,000.00**	**10,603,766,000.00**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**1,151,260,000.00**	**1,438,529,000.00**	**2,589,789,000.00**	**23,400,000.00**	**2,613,189,000.00**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	28,788,000.00	22,669,000.00	51,457,000.00	-	51,457,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	877,456,000.00	1,245,860,000.00	2,123,316,000.00	20,000,000.00	2,143,316,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	43,044,000.00	150,000,000.00	193,044,000.00	3,400,000.00	196,444,000.00
031805400100	BORNO STATE AREA COURT	201,972,000.00	20,000,000.00	221,972,000.00	-	221,972,000.00
032600000000	**MINISTRY OF JUSTICE**	**171,878,000.00**	**1,508,899,000.00**	**1,680,777,000.00**	**6,309,800,000.00**	**7,990,577,000.00**
032600100100	MINISTRY OF JUSTICE	168,770,000.00	1,480,000,000.00	1,648,770,000.00	6,303,000,000.00	7,951,770,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	3,108,000.00	24,899,000.00	28,007,000.00	3,400,000.00	31,407,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	4,000,000.00	4,000,000.00	3,400,000.00	7,400,000.00
050000000000	**SOCIAL SECTOR**	**42,707,814,000.00**	**86,508,489,000.00**	**129,216,303,000.00**	**204,560,369,000.00**	**333,776,672,000.00**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**52,274,000.00**	**7,221,322,000.00**	**7,273,596,000.00**	**1,110,502,000.00**	**8,384,098,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,274,000.00	7,221,322,000.00	7,273,596,000.00	1,110,502,000.00	8,384,098,000.00

SCHEDULE 2

051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**15,707,484,000.00**	**24,195,032,000.00**	**39,902,516,000.00**	**95,001,576,000.00**	**134,904,092,000.00**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	831,746,000.00	5,369,700,000.00	6,201,446,000.00	60,563,300,000.00	66,764,746,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	139,773,000.00	659,000,000.00	798,773,000.00	15,774,625,000.00	16,573,398,000.00
051700800100	BORNO STATE LIBRARY BOARD	45,930,000.00	5,196,000.00	51,126,000.00	30,000,000.00	81,126,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	132,637,000.00	245,000,000.00	377,637,000.00	620,000,000.00	997,637,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	700,000.00	800,000.00	3,400,000.00	4,200,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	5,006,810,000.00	1,026,250,000.00	6,033,060,000.00	438,000,000.00	6,471,060,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	207,870,000.00	1,068,900,000.00	1,276,770,000.00	3,136,230,000.00	4,413,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	737,000,000.00	285,000,000.00	1,022,000,000.00	630,450,000.00	1,652,450,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,870,421,000.00	414,300,000.00	2,284,721,000.00	1,056,066,000.00	3,340,787,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	571,029,000.00	94,000,000.00	665,029,000.00	971,033,000.00	1,636,062,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNILOGY BAMA	842,408,000.00	68,000,000.00	910,408,000.00	782,600,000.00	1,693,008,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	3,719,590,000.00	1,124,000,000.00	4,843,590,000.00	5,000,000,000.00	9,843,590,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,015,000.00	13,102,740,000.00	13,106,755,000.00	214,500,000.00	13,321,255,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)	185,844,000.00	638,000,000.00	823,844,000.00	4,281,580,000.00	5,105,424,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	247,070,000.00	4,256,000.00	251,326,000.00	74,792,000.00	326,118,000.00
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	441,661,000.00	44,000,000.00	485,661,000.00	612,500,000.00	1,098,161,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	723,580,000.00	45,990,000.00	769,570,000.00	812,500,000.00	1,582,070,000.00
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**25,092,991,000.00**	**19,423,969,000.00**	**44,516,960,000.00**	**87,624,947,000.00**	**132,141,907,000.00**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	807,745,000.00	1,537,000,000.00	2,344,745,000.00	29,845,500,000.00	32,190,245,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,397,695,000.00	313,351,000.00	2,711,046,000.00	1,432,458,000.00	4,143,504,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	6,233,735,000.00	1,380,000,000.00	7,613,735,000.00	8,772,997,000.00	16,386,732,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	11,004,825,000.00	4,314,000,000.00	15,318,825,000.00	20,235,707,000.00	35,554,532,000.00

SCHEDULE 2

052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	92,462,000.00	1,244,000,000.00	1,336,462,000.00	890,000,000.00	2,226,462,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	50,000,000.00	250,750,000.00	300,750,000.00	700,000,000.00	1,000,750,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	50,000,000.00	250,000,000.00	300,000,000.00	700,000,000.00	1,000,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	69,714,000.00	165,100,000.00	234,814,000.00	330,000,000.00	564,814,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	4,361,815,000.00	7,836,768,000.00	12,198,583,000.00	24,452,960,000.00	36,651,543,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	25,000,000.00	2,133,000,000.00	2,158,000,000.00	265,325,000.00	2,423,325,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**1,475,133,000.00**	**1,110,148,000.00**	**2,585,281,000.00**	**9,530,512,000.00**	**12,115,793,000.00**
053500100100	MINISTRY OF ENVIRONMENT	202,489,000.00	202,708,000.00	405,197,000.00	8,281,512,000.00	8,686,709,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,257,344,000.00	529,000,000.00	1,786,344,000.00	219,000,000.00	2,005,344,000.00
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	15,300,000.00	377,000,000.00	392,300,000.00	1,000,000,000.00	1,392,300,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	-	1,440,000.00	1,440,000.00	10,000,000.00	11,440,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	-	-	20,000,000.00	20,000,000.00
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**248,084,000.00**	**18,694,511,000.00**	**18,942,595,000.00**	**1,214,824,000.00**	**20,157,419,000.00**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	16,907,000.00	5,947,269,000.00	5,964,176,000.00	964,824,000.00	6,929,000,000.00
053905100100	BORNO STATE SPORTS COUNCIL	220,013,000.00	2,842,000.00	222,855,000.00	10,000,000.00	232,855,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	7,564,000.00	800,000.00	8,364,000.00	-	8,364,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	3,600,000.00	12,743,600,000.00	12,747,200,000.00	240,000,000.00	12,987,200,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS**	**19,565,000.00**	**10,138,062,000.00**	**10,157,627,000.00**	**2,842,373,000.00**	**13,000,000,000.00**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	19,565,000.00	10,138,062,000.00	10,157,627,000.00	2,842,373,000.00	13,000,000,000.00
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**112,283,000.00**	**5,725,445,000.00**	**5,837,728,000.00**	**7,235,635,000.00**	**13,073,363,000.00**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	76,019,000.00	5,709,345,000.00	5,785,364,000.00	7,224,835,000.00	13,010,199,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	13,500,000.00	13,500,000.00	5,000,000.00	18,500,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	36,264,000.00	2,000,000.00	38,264,000.00	2,400,000.00	40,664,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	600,000.00	600,000.00	3,400,000.00	4,000,000.00

EXPLANATORY NOTE

This printed impression has been carefully compared by me with the Bill which has been passed by the Borno State House of Assembly and found by me to be a true and correctly printed copy of the Bill.

SHETTIMA GARBA
Ag. CLERK OF THE BORNO STATE
HOUSE OF ASSEMBLY