



BORNO STATE 2026

CITIZENS' BUDGET



THEME:

BUDGET OF SUSTAINED RECOVERY AND GROWTH



Introduction

A **Citizens' Budget** is a simplified version of the government's budget designed to make public finance information easy for everyone to understand, regardless of education level or familiarity with budgeting. It breaks down how government resources are **planned, allocated, and spent** in a way that is accessible to all.

Although created for the general public, the Citizens' Budget also supports government objectives by **promoting transparency, improving public awareness, and helping citizens** clearly see the **government's priorities and commitments**. It ensures that budget information is communicated in a straightforward and inclusive manner to a wide range of audiences.





2026 Borno State Budget Theme

The 2026 Borno State Budget, titled the “**Budget of Sustained Recovery and Growth**,” reflects the State Government’s commitment to rebuilding lives, strengthening public services, and laying a solid foundation for long-term development. The budget is designed to consolidate gains made in post-insurgency recovery while expanding access to education, healthcare, infrastructure, and economic opportunities for citizens across the state.

With a total proposed expenditure of **₦892.4 billion**, the 2026 budget prioritises capital investment, dedicating over **61 per cent** to projects that directly improve living conditions, such as schools, hospitals, roads, housing, and water facilities. This strong focus on capital spending demonstrates the government’s intention to invest in lasting infrastructure and social services rather than short-term consumption.



Foundational Framework



MISSION

Restore the age-old **honour**, **dignity** and **prosperity** of the state, while ensuring that all citizens and future generations have access to basic-necessities and thrive at every stage of their lives.



VISION

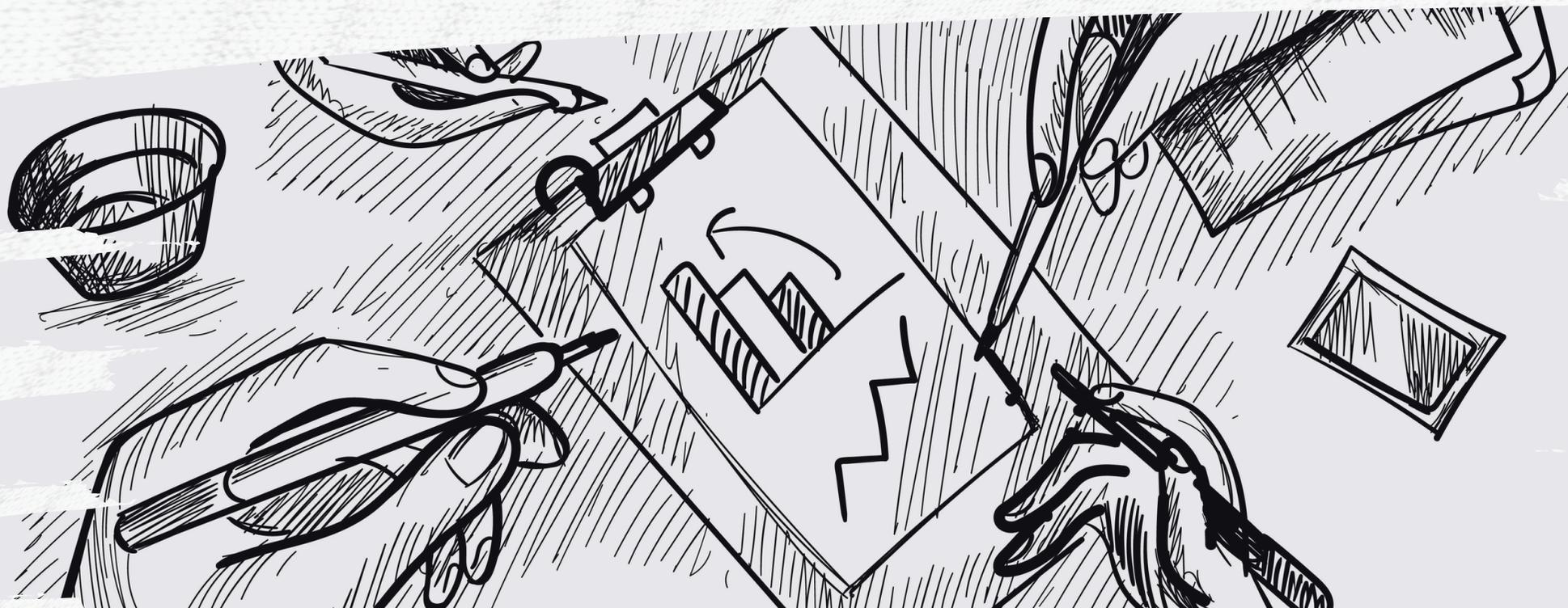
A secured, competitive agri-business and commercial hub anchored on prosperous dignified people and sustainable development.

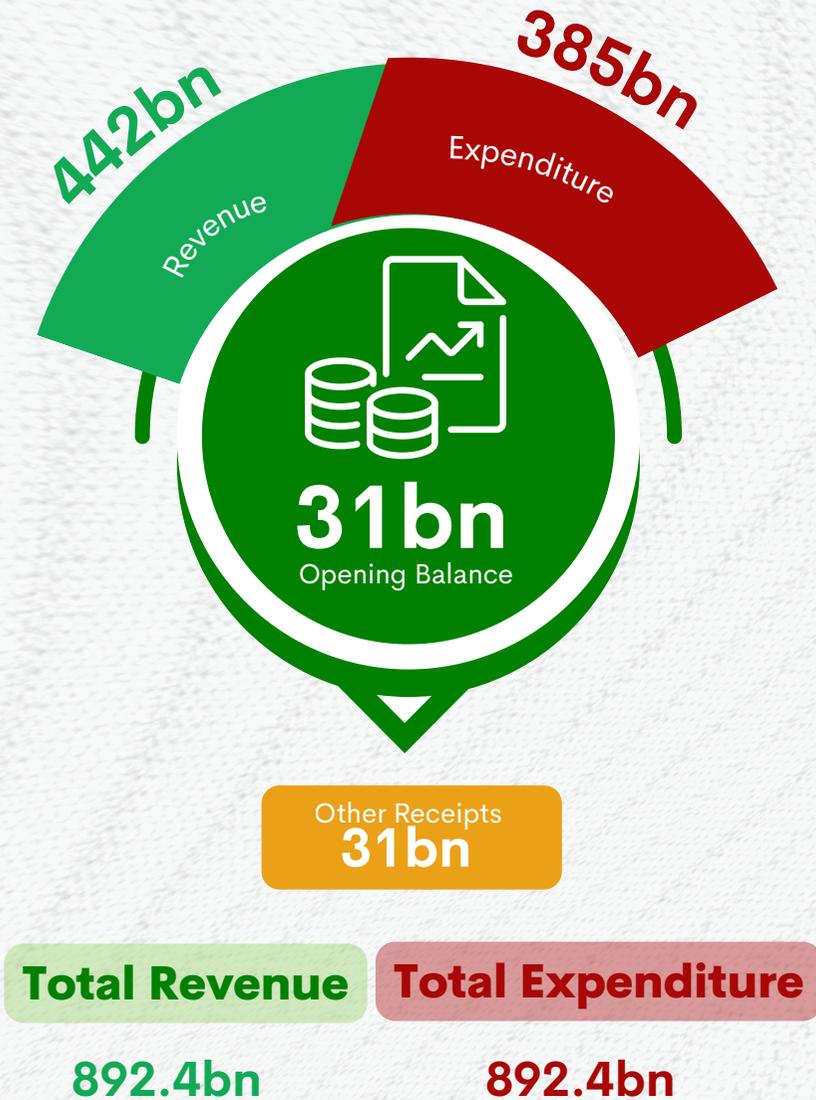


VALUES

Virtue, Diligence, Resilience, Responsibility and Hospitality.

2026 BUDGET AT A GLANCE





Revenue

Recurrent Revenue

442bn

Government Share of FAAC	Independent Revenue
398bn	44.3bn

Expenditure

Recurrent Expenditure

385bn

Personal Cost	Other Recurrent
98.7bn	286.4bn
Debt Service	
20bn	

Transfer to Capital Account

88bn

Other Receipts

419.3bn

Aid and Grants	CDF
119.4bn	299.9bn

Capital Expenditure

507.3bn

GENERAL BUDGET FRAMEWORK



● Total Budget Revenue & Grants

592.6bn



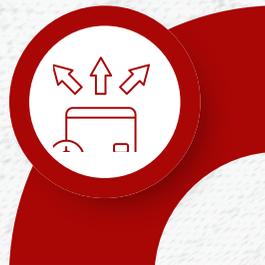
● Budget Deficit

299.9bn



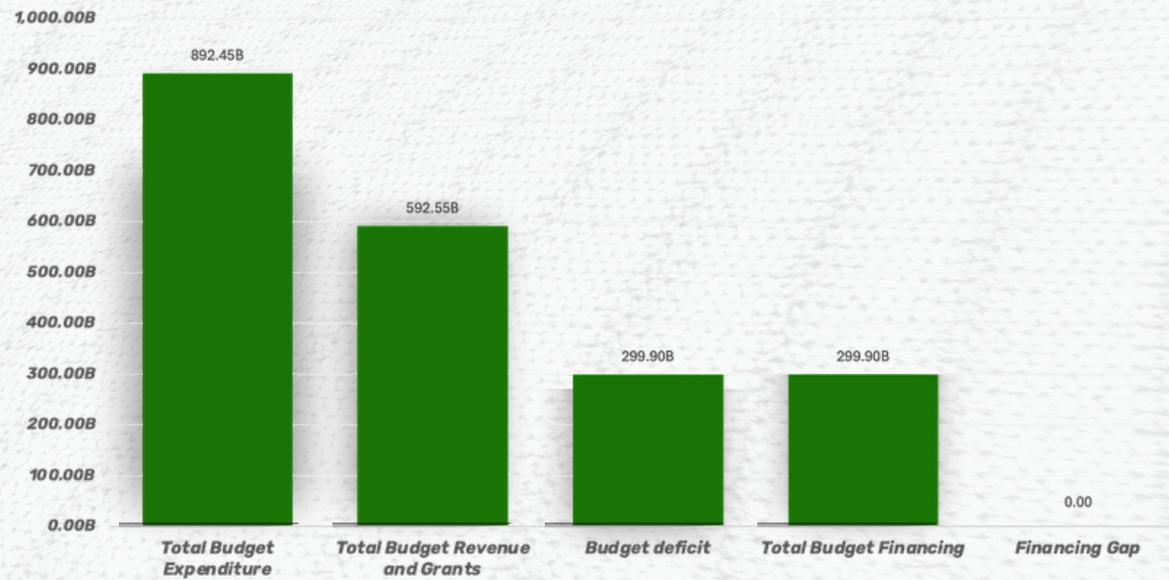
● Total Budget Expenditure

892.4bn

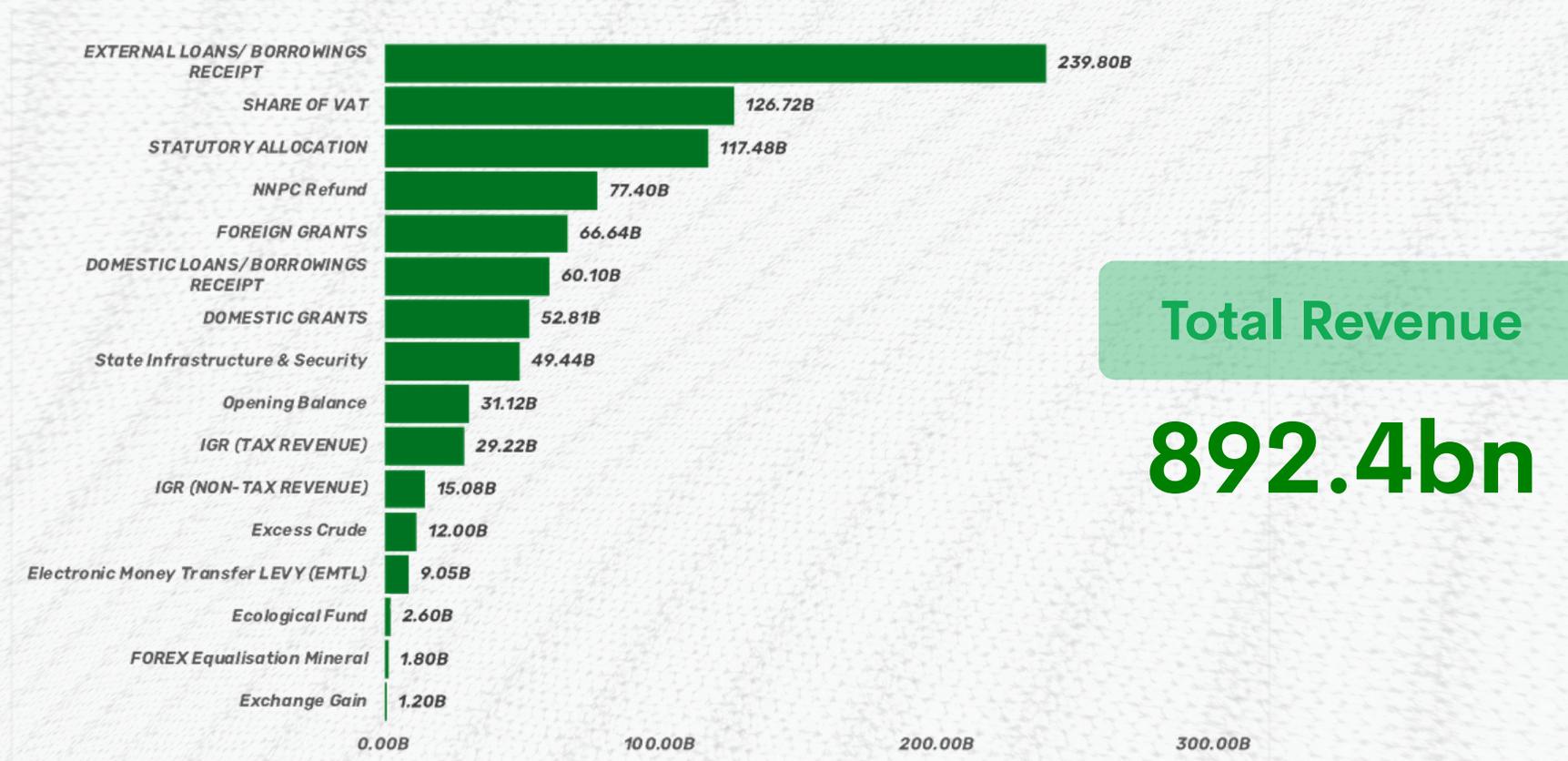


● Total Budget Financing

299.9bn



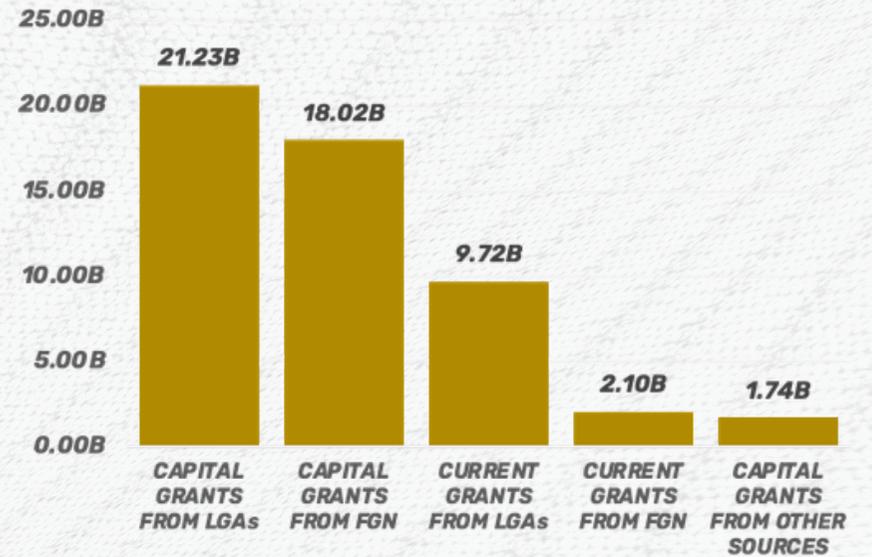
Where Will The Money Come From?



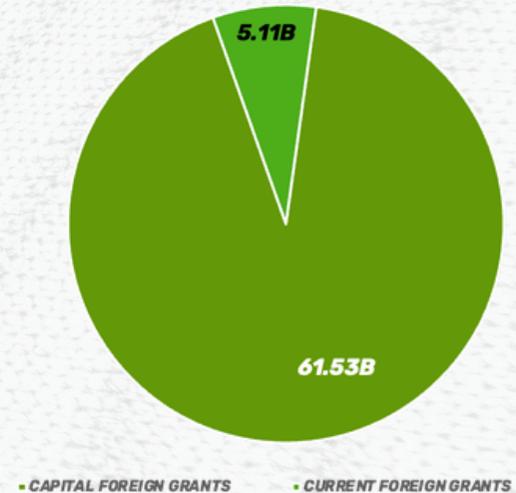
Total Aids & Grants



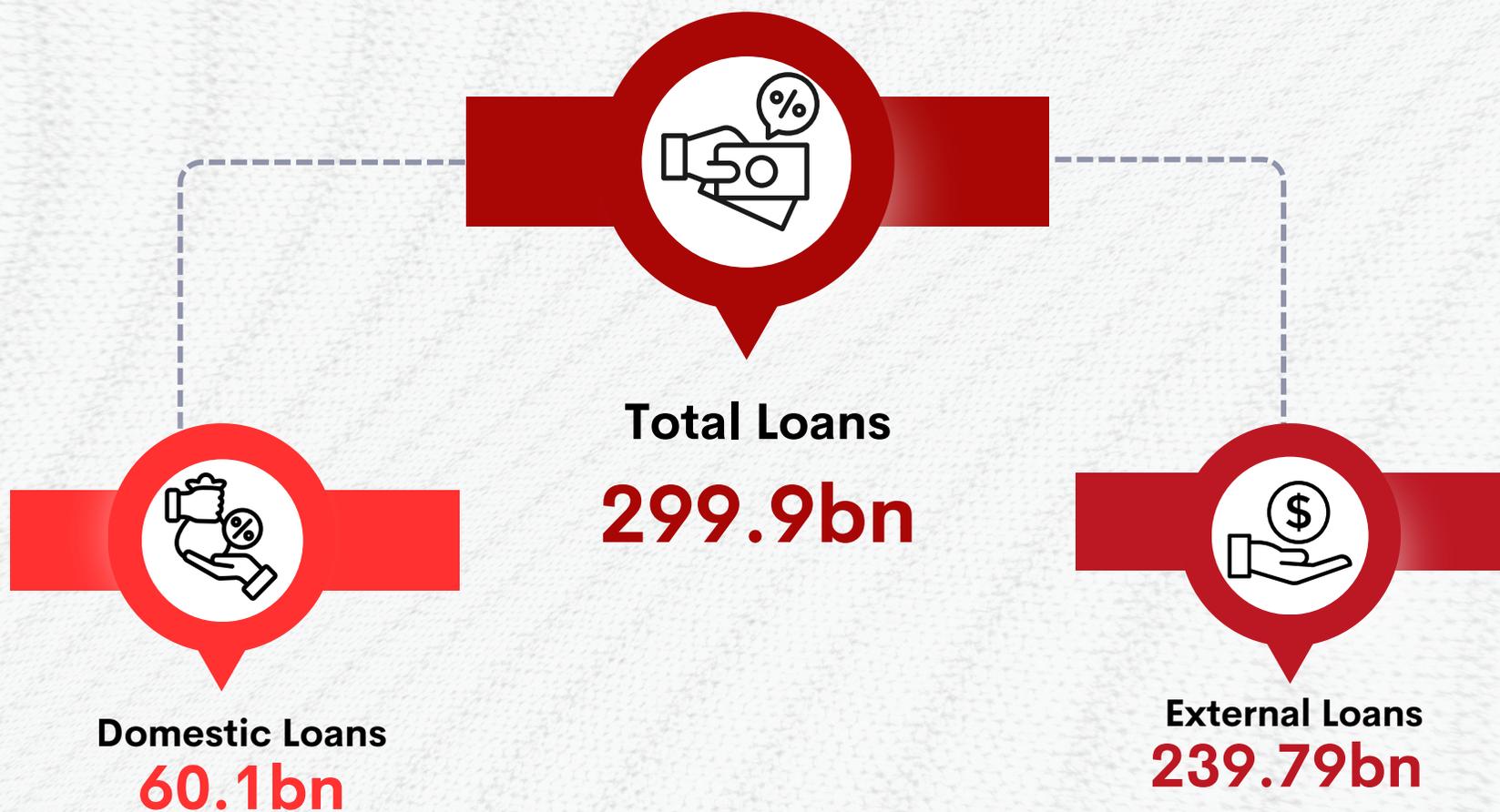
Domestic Grants Source



Foreign Grants Source



Total Loans

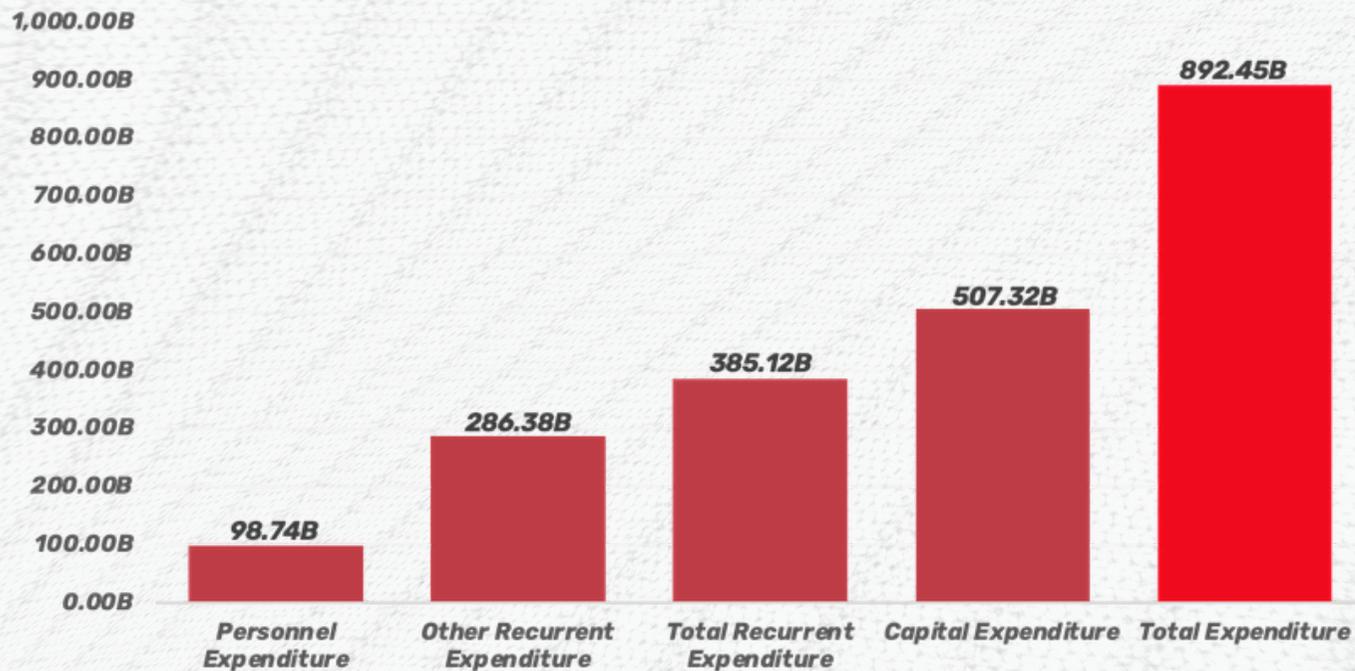


What Are We Spending On?

Total Expenditure

892.4bn

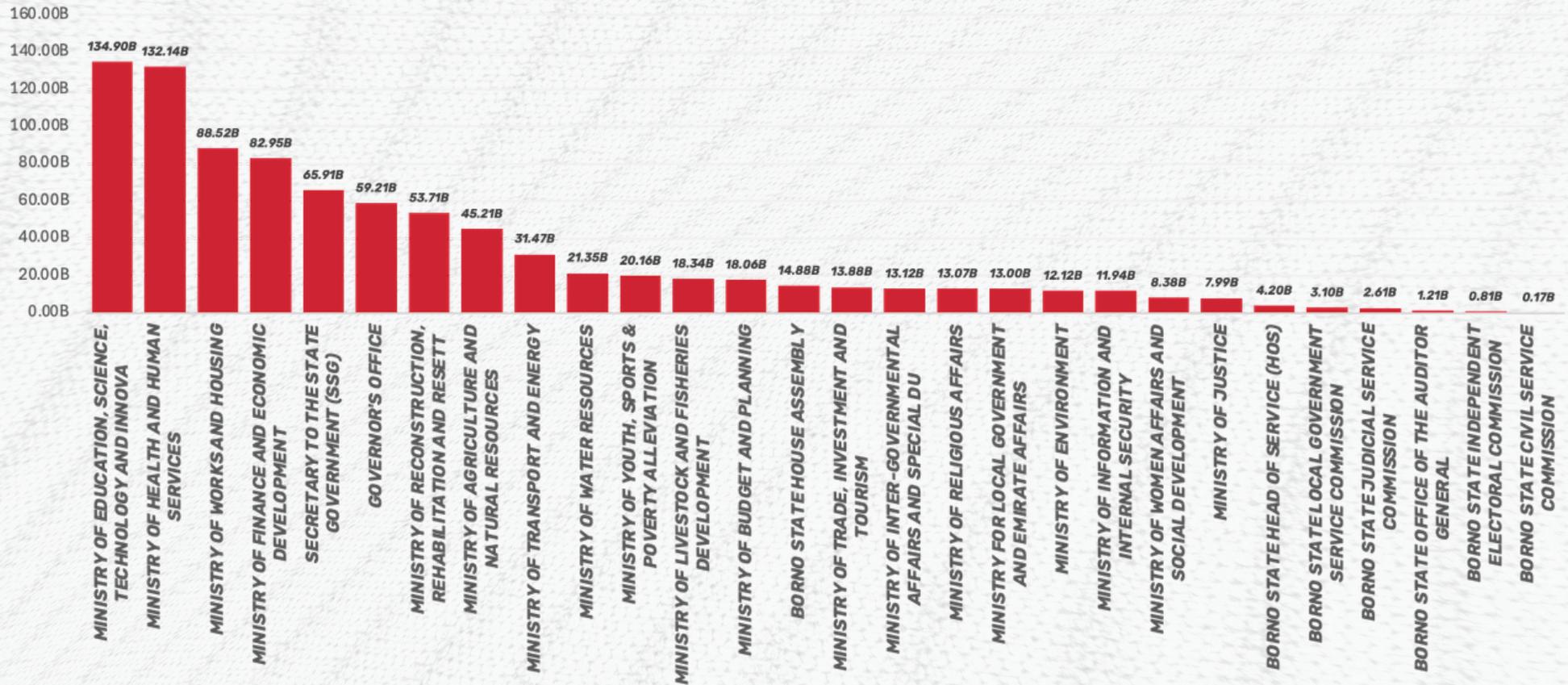
Total Budgeted Expenditure



Expenditure by Sector



Total Expenditure by MDAs



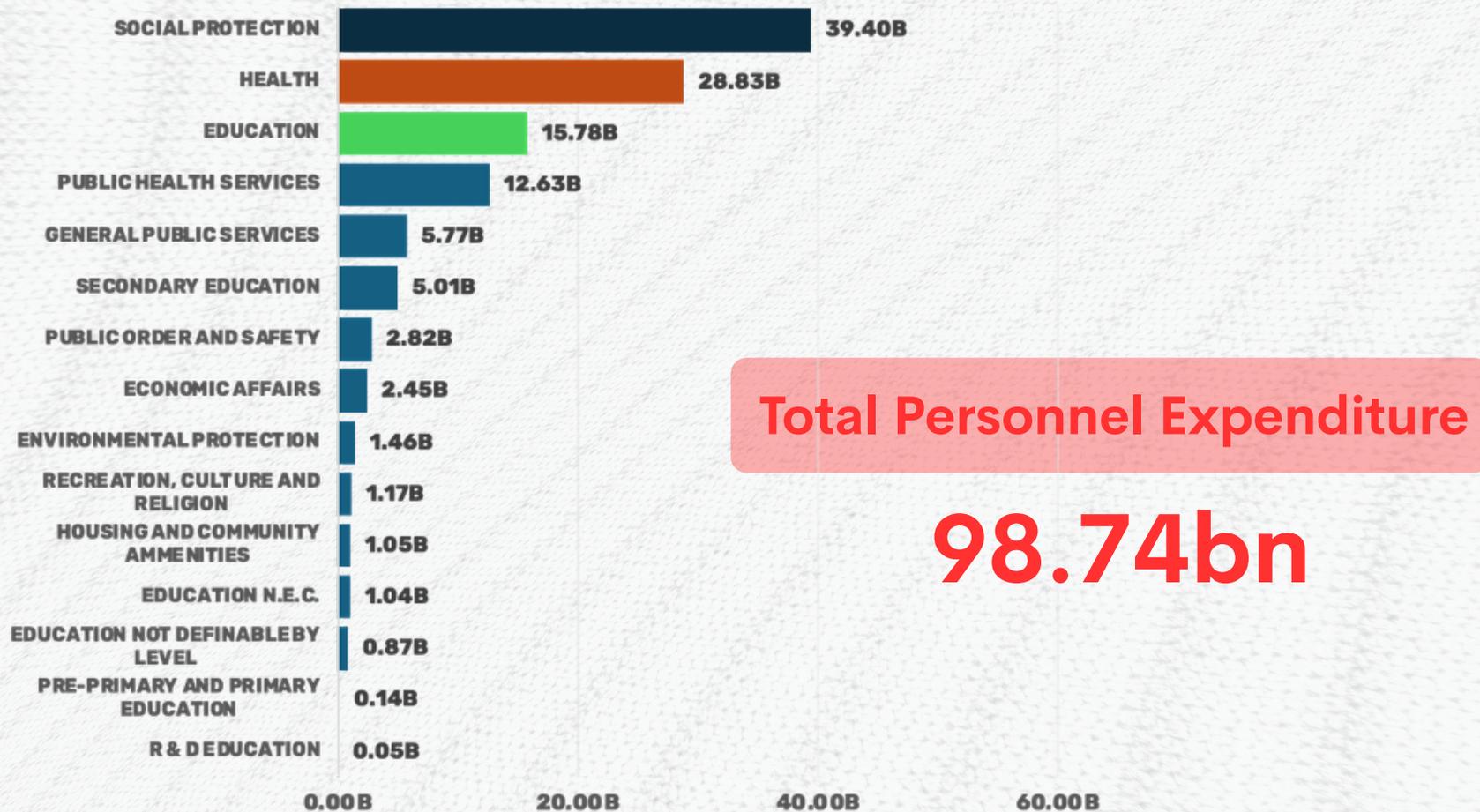
Top Capital Projects

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2026 Approved Budget
Rehabilitation of 25No of Public Schools in 3 Senatorial District Of The State.	051700100100 - MINISTRY OF EDUCATI	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20822100 - MAIDUGURI METRO	11,000,000,000.00
constructions of silge bunkers in the three RUGA and the 10 Federal constituencies	026500100100 - MINISTRY OF LIVESTOC	23020128 - CONSTRUCTION / PROVISION OF LIVESTOCK FACIL	70621 - COMMUNITY DEVELOPMEN	20811700 - KUKAWA	10,000,000,000.00
Purchase Of 20Nos. of Toyota Hilux, 20Nos. of Toyota Hiace Bus And 20Nos. of Volkswagen Wagon Vehicle for Ministry of finance	022000100100 - MINISTRY OF FINANCE A	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AF	20822100 - MAIDUGURI METRO	8,600,000,000.00
Construction of Bulumkutu Monday Market II and 1No of state Hotels at Bama, Banki, Baga and Benishek LGAs.	022200100100 - MINISTRY OF TRADE, IN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STO	20842800 - State wide	7,238,236,000.00
Provision Of New one Library For Judicial Officers At High Court of Justice Maiduguri.	032600100100 - MINISTRY OF JUSTICE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	20821300 - JERE	5,000,000,000.00
Construction of Mega Public Secondary Schools Konduga LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20821600 - KONDUGA	5,000,000,000.00
Construction of Mega Public Secondary Schools Gubio LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20810900 - GUBIO	5,000,000,000.00
Construction of Mega Public Secondary Schools bayo LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	5,000,000,000.00
Rehabilitation Of Health Centres At General Hospital Biu Iga.	052110200100 - BORNO STATE HOSPITA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH	70731 - GENERAL HOSPITAL SERVI	20830500 - BIU	5,000,000,000.00
Rehabilitation Of Health Centres At General Hospital Mafa Iga	052110200100 - BORNO STATE HOSPITA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH	70731 - GENERAL HOSPITAL SERVI	20821900 - MAFA	5,000,000,000.00
Construction Of Rail projects in JERE LGA	022900100100 - MINISTRY OF TRANSPO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20821300 - JERE	4,139,252,000.00
Digitalization Package Of Brtv Sti E1, E2, E3, H3, H4, Hcd2 & Hcd5 @ Main Radio Television mmc.	012300400100 - BORNO RADIO TELEVISI	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBL	20822100 - MAIDUGURI METRO	4,000,000,000.00
Construction of Mega Public Secondary Schools Monguno LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20812400 - MONGUNO	4,000,000,000.00
Construction of Mega Public Secondary Schools Mafa LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20821900 - MAFA	4,000,000,000.00
Construction Of Rail projects in MMC LGA	022900100100 - MINISTRY OF TRANSPO	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	3,964,734,000.00
Repairs of Road From Old Welcome To State University Within Mmc Lga	023400400100 - BORNO STATE ROAD MA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	3,817,589,000.00
Construction of Internet Services For Information and communication	051705800100 - BORNO STATE INFORMA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	20821600 - KONDUGA	3,771,045,000.00
Provision Of Road & Drains At Waka College Of Education Biu Iga	023400400100 - BORNO STATE ROAD MA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20830500 - BIU	3,708,838,000.00
Construction of 2 Mega Schools ngala LGA	051700100100 - MINISTRY OF EDUCATI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20820300 - BAMA	3,690,400,000.00
Completion Of Construction of Newly International Conference Center (ICC) at Maiduguri.	016100100100 - SECRETARY TO THE STA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70133 - OTHER GENERAL SERVICE	20822100 - MAIDUGURI METRO	3,200,000,000.00

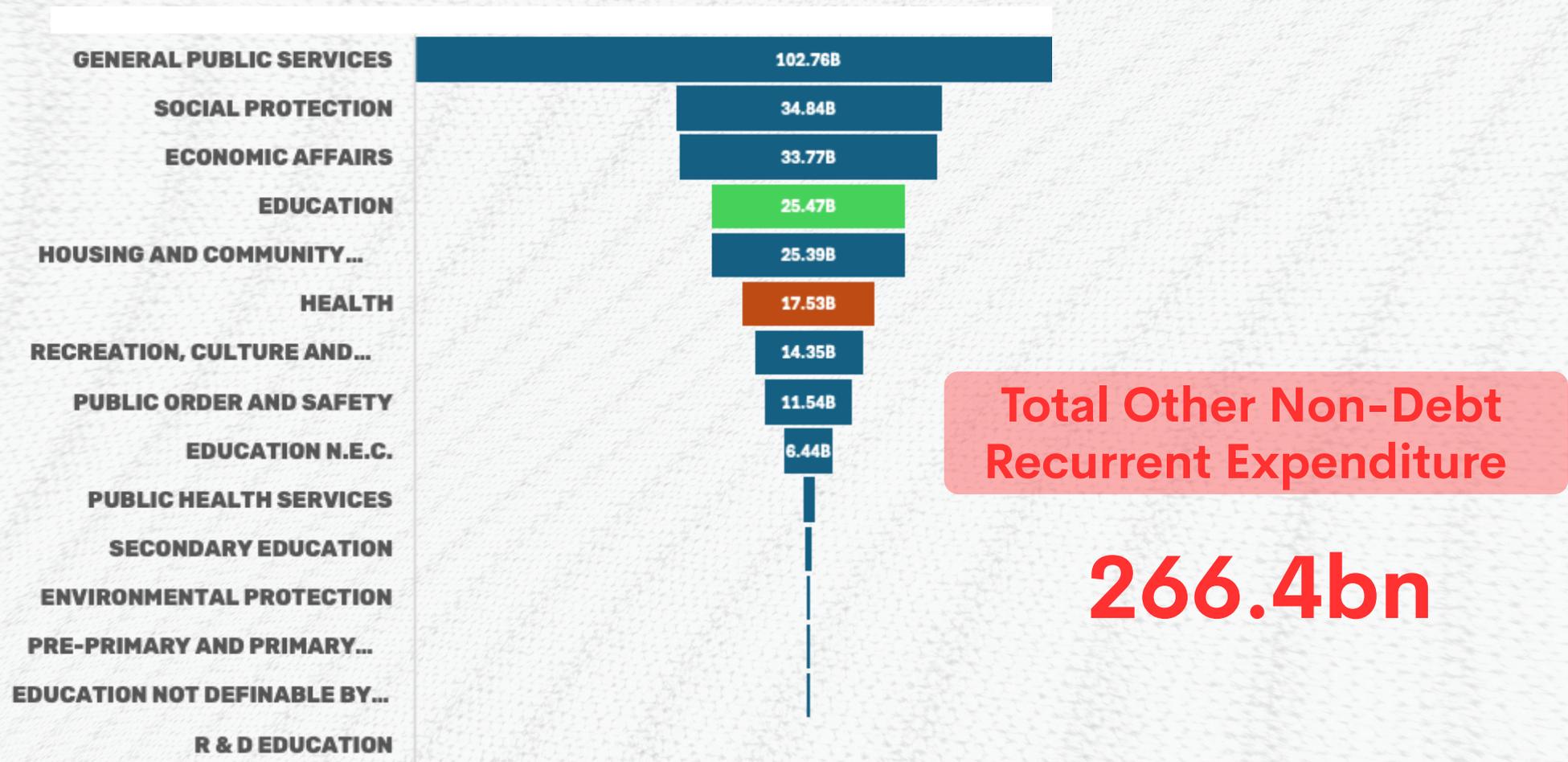
Total Expenditure by Functional Classification



Personnel Expenditure by Functional Classification



Other Non-Debt Recurrent Expenditure by Functional Classification



Debt Service Expenditure by Functional Classification

	2025 Revised Budget	2026 Approved Budget
Total Debt Service Expenditure	22,415,630,000.00	20,000,000,000.00
General Public Services	22,415,630,000.00	20,000,000,000.00
Public Debt Transactions	22,415,630,000.00	20,000,000,000.00

Capital Expenditure by Functional Classification

Function	2026 Approved Budget
GENERAL PUBLIC SERVICES	28,488,542,000.00
PUBLIC ORDER AND SAFETY	23,089,800,000.00
ECONOMIC AFFAIRS	150,985,612,000.00
ENVIRONMENTAL PROTECTION	8,450,512,000.00
HOUSING AND COMMUNITY AMMENITIES	119,199,171,000.00
HEALTH	84,387,047,000.00
MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	265,325,000.00
HOSPITAL SERVICES	45,468,667,000.00
PUBLIC HEALTH SERVICES	31,545,555,000.00
HEALTH N.E.C.	7,107,500,000.00
RECREATION, CULTURE AND RELIGION	10,214,685,000.00

Total Capital Expenditure

507.3bn

EDUCATION	79,805,283,000.00
PRE-PRIMARY AND PRIMARY EDUCATION	10,184,768,000.00
SECONDARY EDUCATION	407,600,000.00
TERTIARY EDUCATION	9,183,025,000.00
EDUCATION NOT DEFINABLE BY LEVEL	1,054,090,000.00
R & D EDUCATION	20,000,000.00
EDUCATION N.E.C.	58,955,800,000.00
SOCIAL PROTECTION	2,703,258,000.00

Total Expenditure by Programme

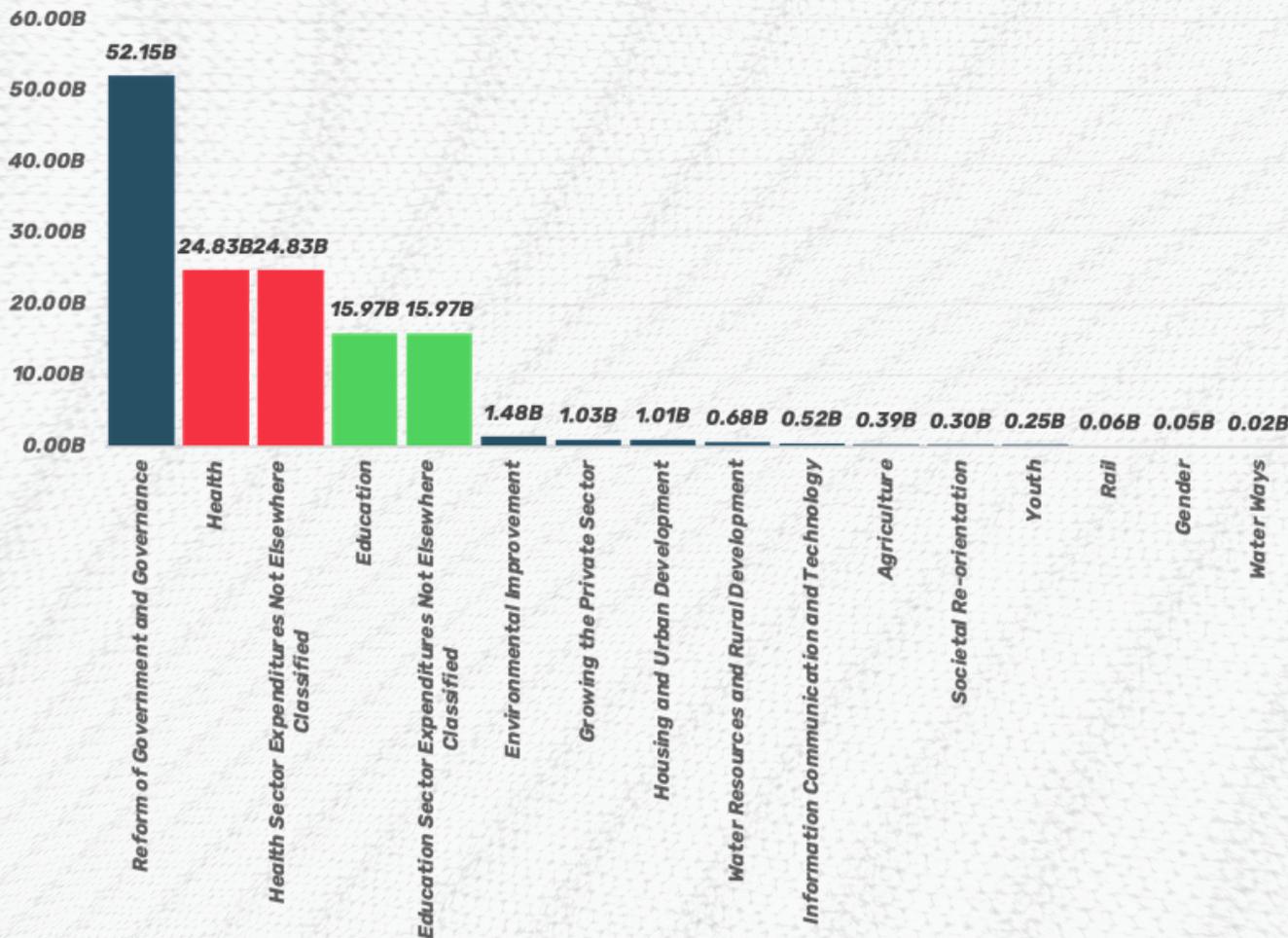
Total Expenditure Programme

507.3bn

Sector, Objective and Programme	2026 Approved Budget
Agriculture	63,556,187,000.00
Societal Re-orientation	39,478,941,000.00
Poverty Alleviation	19,895,693,000.00
Health	131,899,586,000.00
Effective governance of the health system	47,446,532,000.00
Enhancement of the delivery of Essential Package of He	36,125,957,000.00
Provision of the right number and right skill mix of comp	2,620,000,000.00
Provision of universal health coverage and financial risk	1,432,458,000.00
Health Sector Expenditures Not Elsewhere Classified	44,274,639,000.00

Education	135,173,668,000.00
Effective governance of the education system	81,410,505,000.00
Equity and inclusiveness in the provision of educational	13,594,471,000.00
Education Sector Expenditures Not Elsewhere Classified	40,168,692,000.00
Housing and Urban Development	104,943,299,000.00
Gender	8,384,098,000.00
Youth	1,576,826,000.00
Environmental Improvement	12,115,793,000.00
Water Resources and Rural Development	21,353,536,000.00
Information Communication and Technology	5,087,432,000.00
Growing the Private Sector	14,378,721,000.00
Reform of Government and Governance	315,235,268,000.00
Rail	19,353,479,000.00
Water Ways	15,884,000.00

Personnel Expenditure by Programme



Total Personnel Expenditure

98.7bn

Other Non-Debt Recurrent Expenditure by Programme Classification



Debt Service Expenditure by Programme Classification

Sector, Objective & Programme	2026 Approved Budget
Total Debt Service Expenditure	20,000,000,000.00
Growing the Private Sector	-
Reform of Government and Governance	20,000,000,000.00

Capital Expenditure by Programme Classification

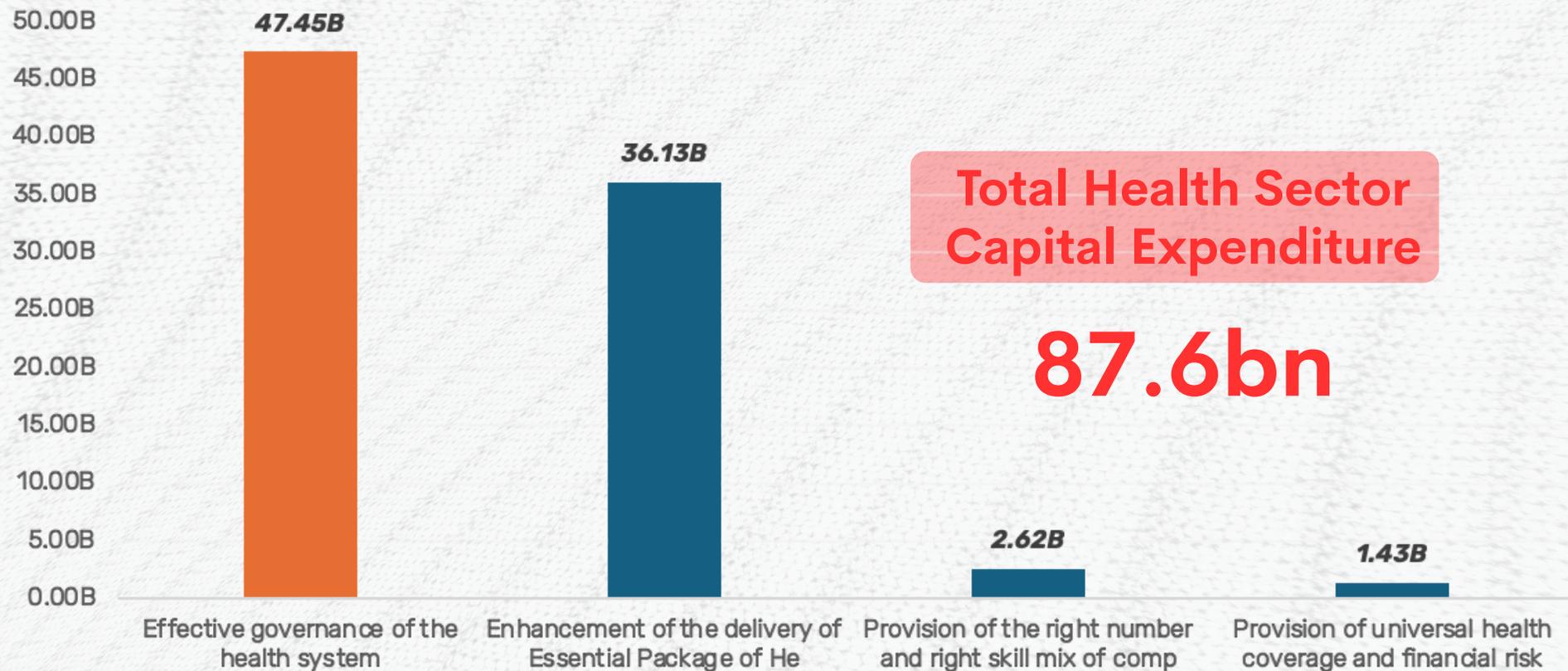
Sector, Objective and Programme	2026 Approved Budget
Total Capital Expenditure	507,323,910,000.00
Agriculture	42,381,305,000.00
Societal Re-orientation	13,437,630,000.00
Poverty Alleviation	1,204,824,000.00
Health	87,624,947,000.00
Effective governance of the health system	47,446,532,000.00
Enhancement of the delivery of Essential Package of He	36,125,957,000.00
Provision of the right number and right skill mix of comp	2,620,000,000.00
Provision of universal health coverage and financial risk	1,432,458,000.00
Education	95,004,976,000.00
Effective governance of the education system	81,410,505,000.00
Equity and inclusiveness in the provision of educational	13,594,471,000.00
Housing and Urban Development	99,168,042,000.00

Total Capital Expenditure

507.3bn

Gender	1,110,502,000.00
Youth	110,000,000.00
Environmental Improvement	9,530,512,000.00
Water Resources and Rural Development	14,174,364,000.00
Information Communication and Technology	4,400,000,000.00
Growing the Private Sector	12,095,724,000.00
Reform of Government and Governance	114,386,014,000.00
Rail	12,695,070,000.00

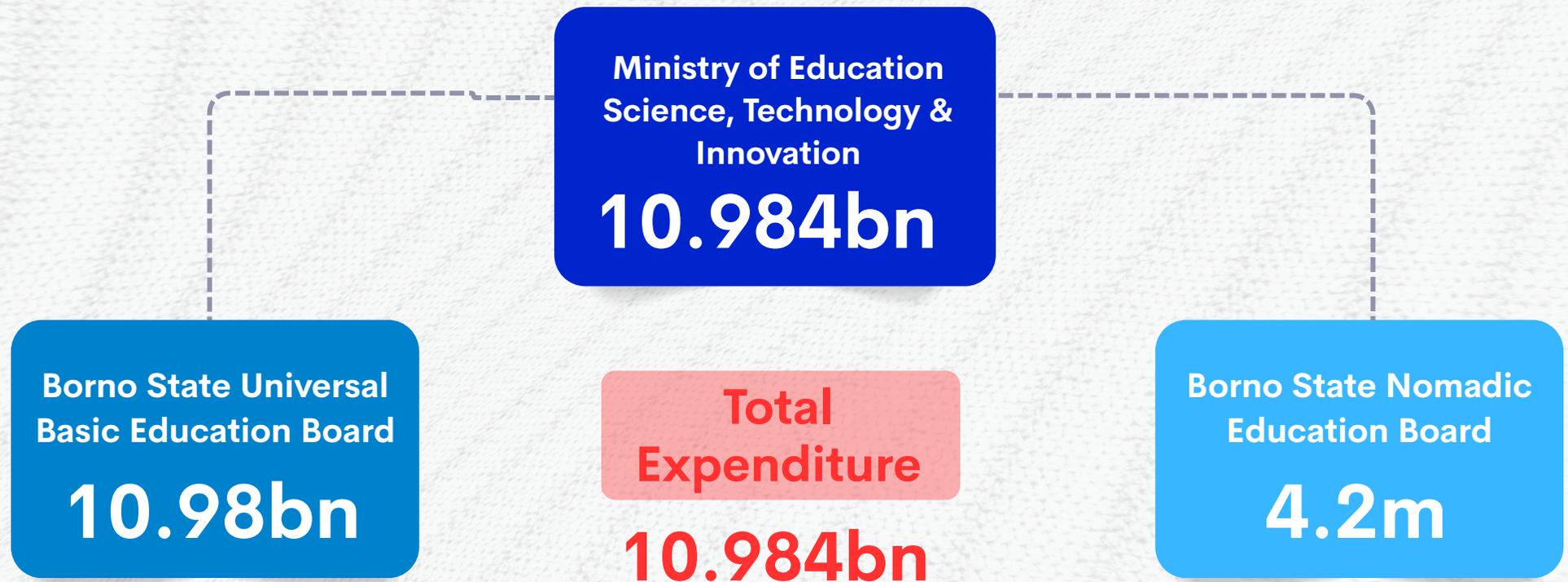
Health Capital Expenditure by Programme Classification



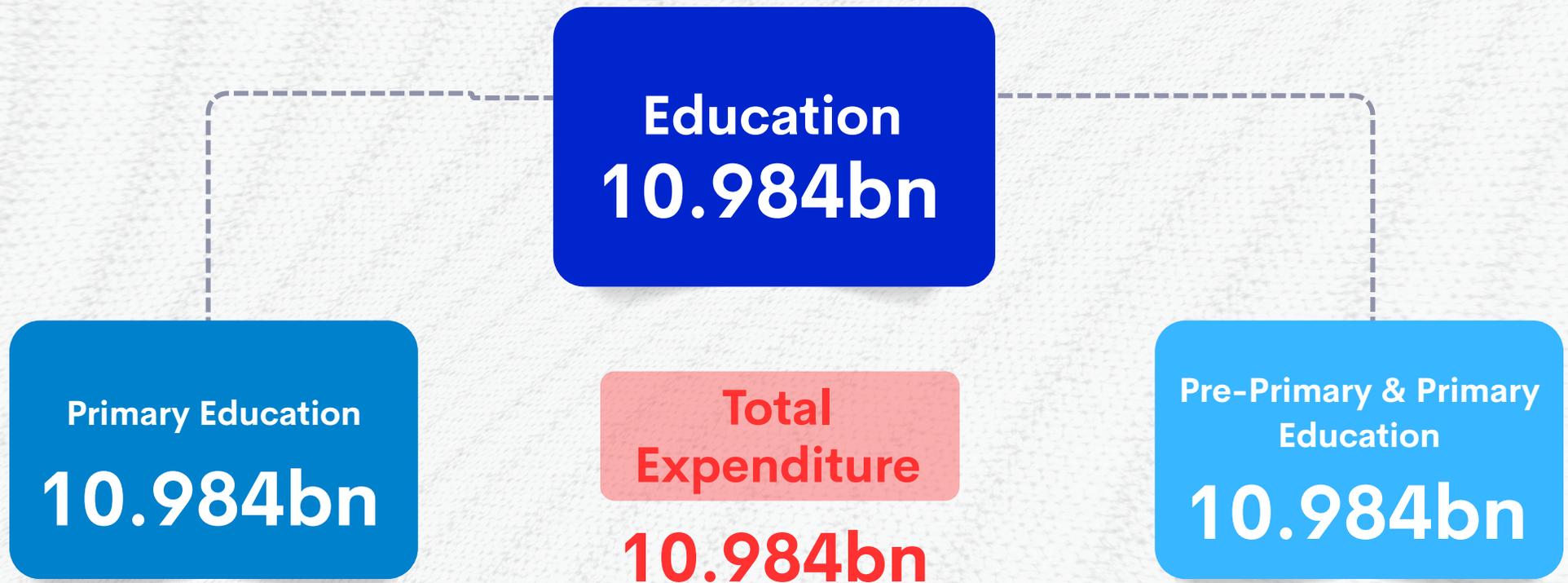
ANALYSIS OF BASIC EDUCATION AND PRIMARY HEALTH SECTOR



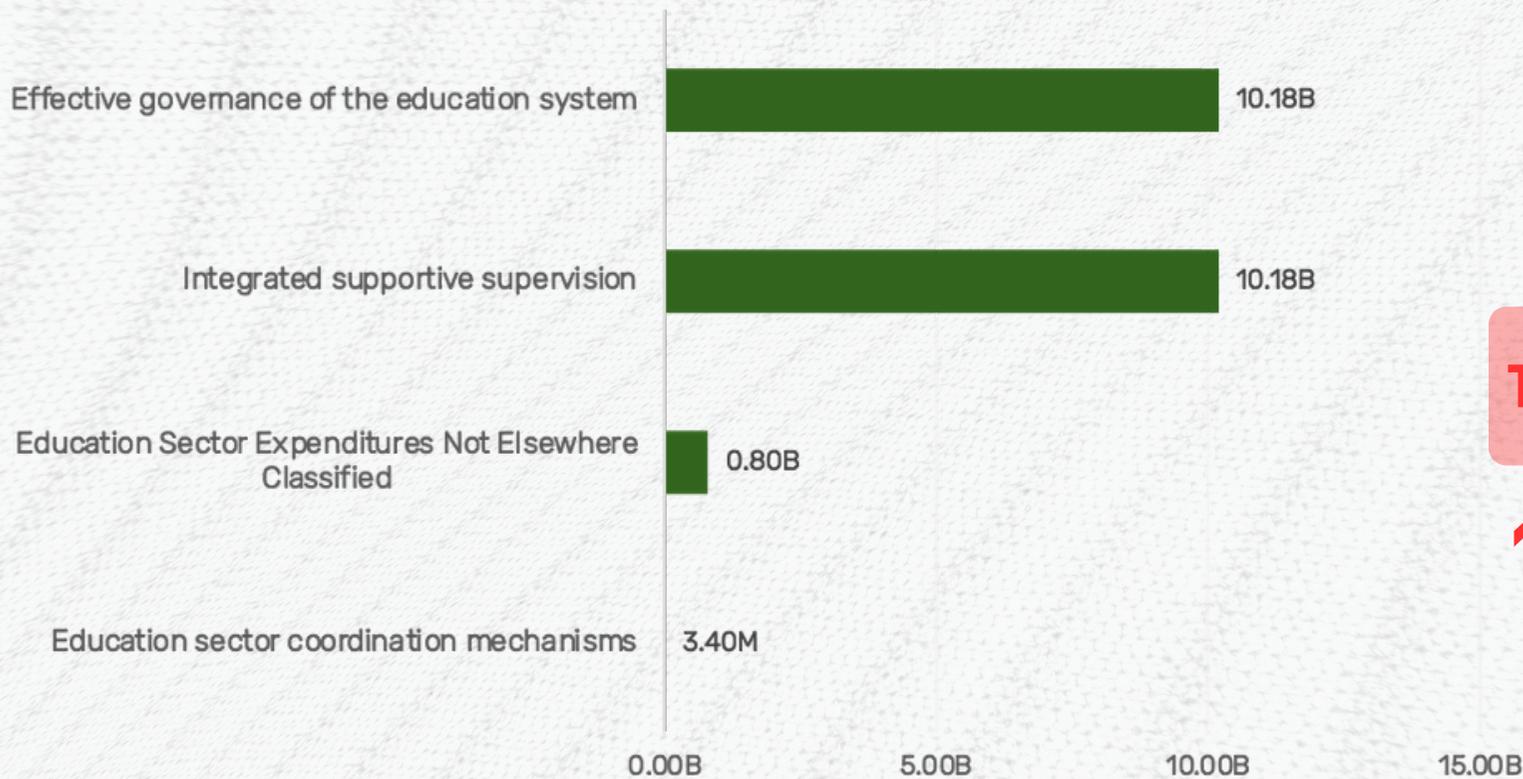
Basic Education Expenditure by Administrative Classification



Basic Education Expenditure by Functional Classification



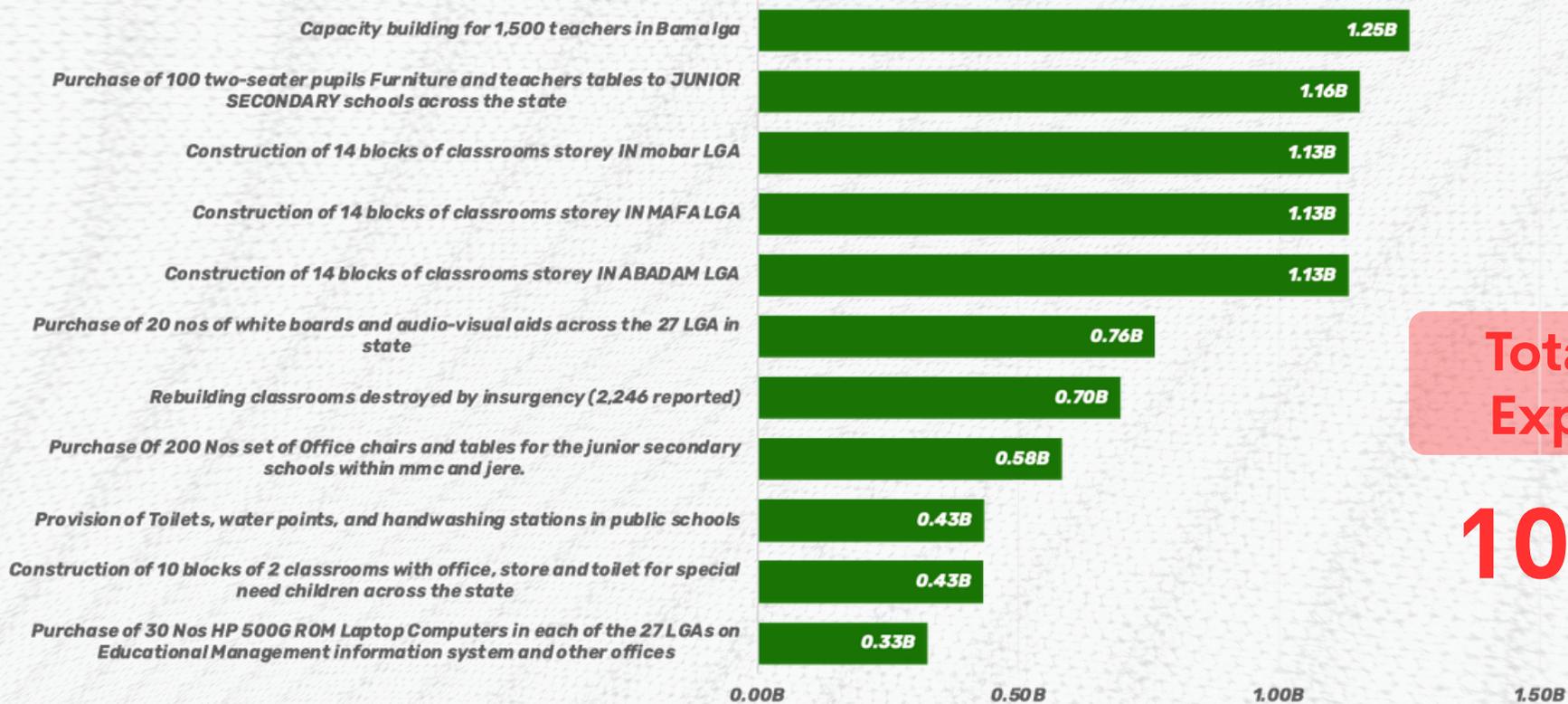
Basic Education Expenditure by Programme Classification



Total Expenditure

10.984bn

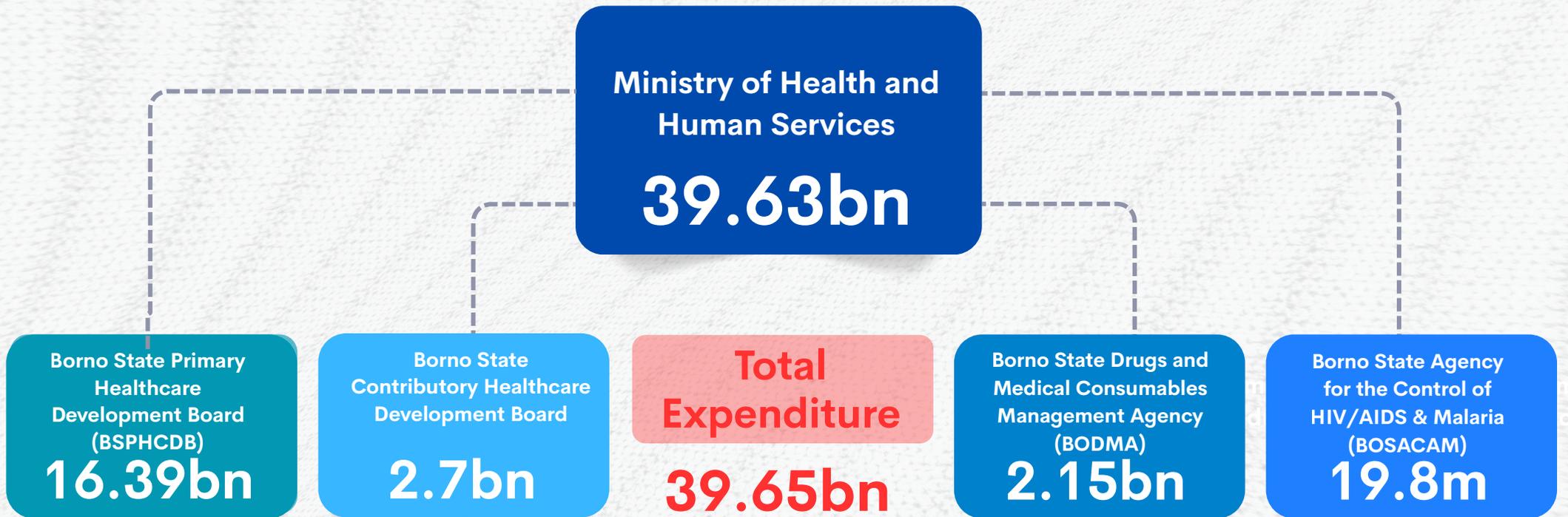
Top Basic Education Capital Expenditure by Project



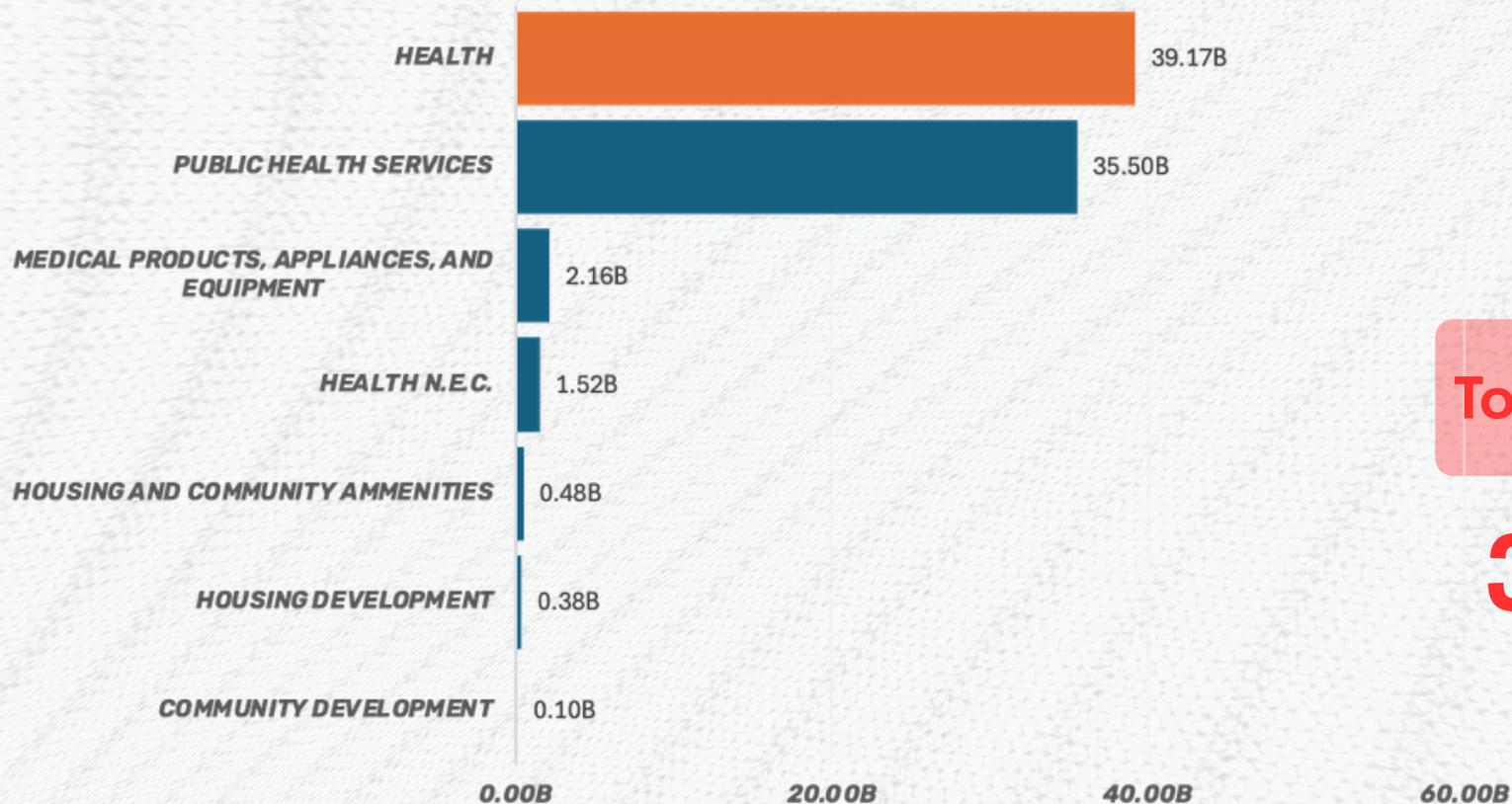
Total Capital Expenditure

10.18bn

Primary Health Expenditure by Administrative Classification



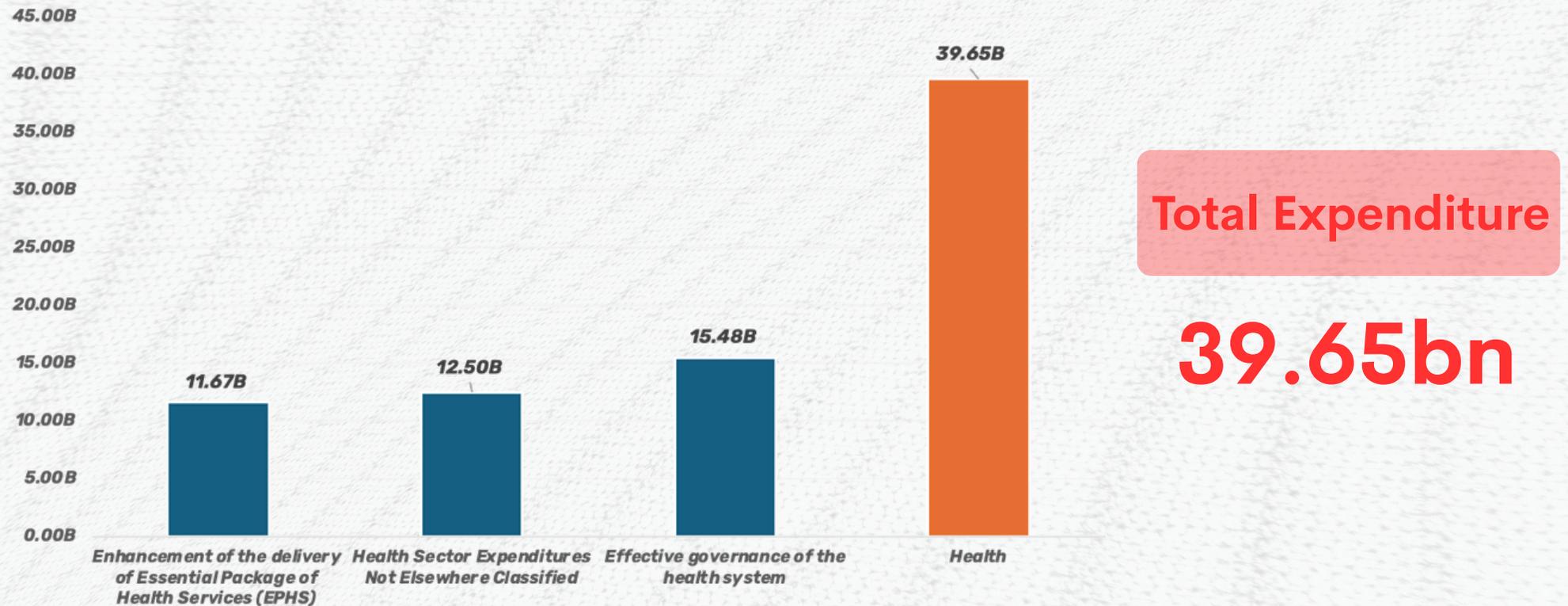
Primary Health Expenditure by Functional Classification



Total Expenditure

39.65bn

Primary Health Expenditure by Programme Classification



Top Primary Health Capital Expenditure by Project

Project Name	Location Code and Description	2026 Approved Budget
Rehabilitation Of Hospital / Health Centres IN THE WHOLE STATE	20842800 - State wide	2,000,000,000.00
Construction Of 1No of Health Centers at KAGA LGA	20811700 - KUKAWA	1,737,600,000.00
Construction Of 1No of General Hospitals in NGANZAI	20811700 - KUKAWA	1,737,600,000.00
Construction Of 1No of Health Centers at MAGUMERI LGA	20811700 - KUKAWA	1,527,600,000.00
Construction Of Health Centers at HAWUL LGA	20811700 - KUKAWA	1,300,000,000.00
Construction Of 1No of Health Centers at KWAYA KUSAR LGA	20811700 - KUKAWA	1,237,600,000.00
Construction Of 1No of General Hospitals in MONGUNO LGA	20811700 - KUKAWA	1,237,600,000.00
Purchase of BP machines, delivery kits, ultrasound machines, haematology analysers, refrigerators, beds.	20842800 - State wide	1,100,000,000.00
Construction Of Health Centers at DIKWA LGA	20820800 - DIKWA	1,000,000,000.00
Construction Of Health Centers at KUKAWA LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of Health Centers at DIKWA LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of Health Centers at KUKAWA LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of General Hospitals in shani Igas	20811700 - KUKAWA	1,000,000,000.00
Construction Of Health Centers at GWOZA LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of General Hospitals in BIU LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of Health Centers at ASKIRA UBA LGA	20811700 - KUKAWA	1,000,000,000.00
Construction Of Health Centers at BAYO LGA	20830400 - BAYO	900,000,000.00
Provision and Installation of Solar panels, batteries, and inverters to ensure 24/7 power for the cold chain and deliveries.	20842800 - State wide	750,000,000.00
Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.	20822100 - MAIDUGURI	600,000,000.00

Total Capital Expenditure

27.15bn

Top Primary Health Capital Expenditure by Project

Project Description	Code	Amount (Naira)
Provision of Water systems, latrines, waste pits, incinerators.	20842800 - State wide	500,000,000.00
NUT.2.HRN.2.1. 6. Build capacity of HWs to promote women's nutritional status through Dietary Counseling during Adolescence, Pregnancy and Lactation	20821300 - JERE	462,336,000.00
NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementation during MNCHW for under-5 children (UNICEF)	20821300 - JERE	440,436,000.00
Monitoring And Supervision Of All Health Care Centers In The State.	20842800 - State wide	400,000,000.00
Provision and installation of Solar-powered refrigerators, vaccine carriers, and temperature monitors.	20842800 - State wide	350,000,000.00
Rehabilitation Of Offices for State Primary Healthcare Development Agency main office in Maiduguri	20822100 - MAIDUGURI	300,000,000.00
Capacity building with Stipends, supervision, and tools for CHIPS agents	20842800 - State wide	300,000,000.00
NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the elderly to meet their nutritional needs	20821300 - JERE	187,860,000.00
NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious groups and community leaders for dissemination of messages on nutrition care, key household practices and	20821300 - JERE	160,644,000.00
NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Multiple micronutrient supplements (MMS) distribution to pregnant women	20821300 - JERE	139,195,000.00
NUT.5.REG.2.1. 12. Monitor the implementation of the international code on the marketing of breastmilk substitutes (BMS) in health facilities	20821300 - JERE	139,195,000.00

Total Capital Expenditure

27.15bn



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