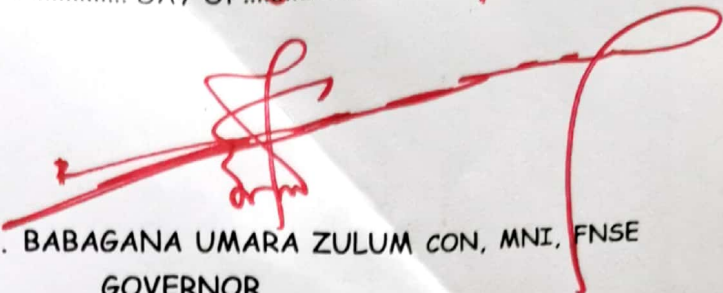


I ASSENT THIS 3<sup>RD</sup> ..... DAY OF JANUARY ..... 2023



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

### APPROPRIATION LAW, 2023

A Law to authorize the issue from the Consolidated Revenue Fund of Borno State the sum of Two Hundred and Thirty Five Billion Three Hundred and Thirty One Million Nine Hundred and Fifty Thousand Naira (N235,331,950,000) for the services of the year ending on the 31<sup>st</sup> Day of December, the year 2023 and 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 Borno State Appropriation Law, 2023 and shall come into operation on the 3<sup>RD</sup> ..... Day JANUARY ..... 2023

*Interpretation*

2. In This Law, Unless The Context Otherwise Requires:  
“**Governor**” means the Governor of State;  
“**State**” means Borno State of Nigeria.

*Issue of  
N235,331,950,000  
from consolidated  
Revenue Fund*

3. The Accountant General of the State may, when authorized so to do by warrants signed by the Governor, issue from the Consolidated Revenue Fund of the State during year ending on the 31<sup>st</sup> December, 2023, the sum specified by the warrants not exceeding in the aggregate sum of Two Hundred and Thirty Five Billion Three Hundred and Thirty One Million Nine Hundred and Fifty Thousand Naira 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  
N235,331,950,000*

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

## Borno State Government 2023 Approved Budget Summary

Item	2021 Full Year Actuals	2022 Revised Budget	2022 Performance January to December	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
<b>Opening Balance</b>						
<b>Recurrent Revenue</b>	<b>87,063,562,940.43</b>	<b>115,055,277,000.00</b>	<b>68,846,295,468.00</b>	<b>117,846,861,000.00</b>	<b>20,000,000,000.00</b>	<b>137,846,861,000.00</b>
11 - GOVERNMENT SHARE OF FAAC	69,386,842,988.49	94,290,197,000.00	57,708,878,567.68	94,675,555,000.00	10,000,000,000.00	104,675,555,000.00
12 - INDEPENDENT REVENUE	17,676,719,951.94	20,765,080,000.00	11,137,416,900.32	23,171,306,000.00	10,000,000,000.00	33,171,306,000.00
<b>Recurrent Expenditure</b>	<b>59,200,290,554.49</b>	<b>100,051,605,000.00</b>	<b>39,552,916,917.99</b>	<b>84,929,989,000.00</b>	<b>19,315,890,000.00</b>	<b>104,245,879,000.00</b>
21 - PERSONNEL COST	30,886,402,452.64	43,520,386,000.00	22,810,122,427.86	42,094,906,000.00	34,100,000.00	42,129,006,000.00
22 - OTHER RECURRENT COSTS	28,313,888,101.85	56,531,219,000.00	16,742,794,490.13	42,835,083,000.00	19,281,790,000.00	62,116,873,000.00
<b>Transfer to Capital Account</b>	<b>27,863,272,385.94</b>	<b>15,003,672,000.00</b>	<b>29,293,378,550.02</b>	<b>34,216,872,000.00</b>	<b>684,110,000.00</b>	<b>34,900,982,000.00</b>
<b>Capital Receipts</b>	<b>42,159,287,941.85</b>	<b>154,641,583,000.00</b>	<b>49,829,677,544.35</b>	<b>58,424,432,000.00</b>	<b>37,760,657,000.00</b>	<b>96,185,089,000.00</b>
13 - AID AND GRANTS	33,742,107,484.70	101,763,822,000.00	34,582,126,930.48	45,619,430,000.00	13,138,151,000.00	58,757,581,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	8,417,180,457.15	52,877,761,000.00	15,247,550,613.87	12,805,002,000.00	24,622,506,000.00	37,427,508,000.00
<b>23 - CAPITAL EXPENDITURE</b>	<b>64,467,538,600.45</b>	<b>169,645,255,000.00</b>	<b>36,750,639,509.46</b>	<b>92,641,304,000.00</b>	<b>38,444,767,000.00</b>	<b>131,086,071,000.00</b>
<b>Total Revenue (including OB)</b>	<b>129,222,850,882.28</b>	<b>269,696,860,000.00</b>	<b>118,675,973,012.35</b>	<b>177,571,293,000.00</b>	<b>57,760,657,000.00</b>	<b>235,331,950,000.00</b>
<b>Total Expenditure</b>	<b>123,667,829,154.94</b>	<b>269,696,860,000.00</b>	<b>76,303,556,427.45</b>	<b>177,571,293,000.00</b>	<b>57,760,657,000.00</b>	<b>235,331,950,000.00</b>
<b>Closing Balance</b>	<b>5,555,021,727.34</b>		<b>42,372,416,584.91</b>			

## MINISTERIAL ALLOCATIONS 2023 APPROVED BUDGET

Code	Administrative Unit	Personnel	Overhead	Total Recurrent	Capital	Total Expenditure
	<b>Total Expenditure</b>	<b>42,129,006,000.00</b>	<b>62,116,873,000.00</b>	<b>104,245,879,000.00</b>	<b>131,086,071,000.00</b>	<b>235,331,950,000.00</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>4,250,689,000.00</b>	<b>28,763,762,000.00</b>	<b>33,014,451,000.00</b>	<b>10,609,203,000.00</b>	<b>43,623,654,000.00</b>
<b>011100000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>247,958,000.00</b>	<b>15,858,808,000.00</b>	<b>16,106,766,000.00</b>	<b>1,082,389,000.00</b>	<b>17,189,155,000.00</b>
011100100100	GOVERNMENT HOUSE	181,723,000.00	10,800,000,000.00	10,981,723,000.00	996,000,000.00	11,977,723,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	-	4,171,000,000.00	4,171,000,000.00	31,000,000.00	4,202,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	32,000,000.00	813,828,000.00	845,828,000.00	3,389,000.00	849,217,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	34,235,000.00	73,980,000.00	108,215,000.00	52,000,000.00	160,215,000.00
<b>016100000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>1,384,363,000.00</b>	<b>3,428,525,000.00</b>	<b>4,812,888,000.00</b>	<b>5,588,436,000.00</b>	<b>10,401,324,000.00</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,246,040,000.00	1,072,686,000.00	2,318,726,000.00	631,000,000.00	2,949,726,000.00
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	12,000,000.00	30,543,000.00	42,543,000.00	2,337,536,000.00	2,380,079,000.00
016101100100	LAGOS LIAISON OFFICE	-	1,098,000.00	1,098,000.00	-	1,098,000.00
016102100200	ABUJA LIAISON OFFICE	34,525,000.00	297,863,000.00	332,388,000.00	-	332,388,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	904,000.00	4,010,000.00	4,914,000.00	3,900,000.00	8,814,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	10,000,000.00	12,160,000.00	22,160,000.00	8,500,000.00	30,660,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	23,640,000.00	545,865,000.00	569,505,000.00	488,500,000.00	1,058,005,000.00
016110100100	SECURITY TRUST FUND	57,254,000.00	1,464,300,000.00	1,521,554,000.00	2,119,000,000.00	3,640,554,000.00
<b>016200000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>6,140,000.00</b>	<b>1,164,361,000.00</b>	<b>1,170,501,000.00</b>	<b>1,649,322,000.00</b>	<b>2,819,823,000.00</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,140,000.00	1,105,411,000.00	1,111,551,000.00	1,436,922,000.00	2,548,473,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	58,950,000.00	58,950,000.00	212,400,000.00	271,350,000.00
<b>011200000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>351,265,000.00</b>	<b>5,150,858,000.00</b>	<b>5,502,123,000.00</b>	<b>693,750,000.00</b>	<b>6,195,873,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	314,065,000.00	5,141,538,000.00	5,455,603,000.00	647,250,000.00	6,102,853,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	37,200,000.00	9,320,000.00	46,520,000.00	46,500,000.00	93,020,000.00
<b>012300000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>543,190,000.00</b>	<b>220,300,000.00</b>	<b>763,490,000.00</b>	<b>665,000,000.00</b>	<b>1,428,490,000.00</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	235,000,000.00	126,700,000.00	361,700,000.00	481,000,000.00	842,700,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	308,190,000.00	93,000,000.00	401,190,000.00	160,000,000.00	561,190,000.00
012305700100	COUNCIL FOR ARTS AND CULTURE	-	600,000.00	600,000.00	24,000,000.00	24,600,000.00
<b>050000000000</b>	<b>HEAD OF SERVICE</b>	<b>1,345,000,000.00</b>	<b>494,003,000.00</b>	<b>1,839,003,000.00</b>	<b>53,350,000.00</b>	<b>1,892,353,000.00</b>
050100100	HEAD OF SERVICE	1,345,000,000.00	494,003,000.00	1,839,003,000.00	53,350,000.00	1,892,353,000.00

012500500100	ESTABLISHMENT DEPARTMENT ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	3,530,000.00	3,530,000.00	-	3,530,000.00
012500600100		140,000,000.00	7,000,000.00	147,000,000.00	34,500,000.00	181,500,000.00
<b>014000000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>202,121,000.00</b>	<b>193,025,000.00</b>	<b>395,146,000.00</b>	<b>219,050,000.00</b>	<b>614,196,000.00</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	118,680,000.00	93,604,000.00	212,284,000.00	110,000,000.00	322,284,000.00
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	80,321,000.00	69,421,000.00	149,742,000.00	79,050,000.00	228,792,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	3,120,000.00	30,000,000.00	33,120,000.00	30,000,000.00	63,120,000.00
<b>014700000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>61,800,000.00</b>	<b>22,974,000.00</b>	<b>84,774,000.00</b>	<b>20,000,000.00</b>	<b>104,774,000.00</b>
014700100100	CIVIL SERVICE COMMISSION	61,800,000.00	22,974,000.00	84,774,000.00	20,000,000.00	104,774,000.00
<b>014800000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>3,235,000.00</b>	<b>1,923,765,000.00</b>	<b>1,927,000,000.00</b>	<b>223,000,000.00</b>	<b>2,150,000,000.00</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	3,235,000.00	1,923,765,000.00	1,927,000,000.00	223,000,000.00	2,150,000,000.00
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>105,617,000.00</b>	<b>307,143,000.00</b>	<b>412,760,000.00</b>	<b>414,906,000.00</b>	<b>827,666,000.00</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	35,000,000.00	275,000,000.00	310,000,000.00	50,000,000.00	360,000,000.00
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	70,617,000.00	32,143,000.00	102,760,000.00	364,906,000.00	467,666,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>17,639,361,000.00</b>	<b>21,023,932,000.00</b>	<b>38,663,293,000.00</b>	<b>70,218,745,000.00</b>	<b>108,882,038,000.00</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>952,995,000.00</b>	<b>197,779,000.00</b>	<b>1,150,774,000.00</b>	<b>6,623,020,000.00</b>	<b>7,773,794,000.00</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	481,890,000.00	160,677,000.00	642,567,000.00	5,646,020,000.00	6,288,587,000.00
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	340,000,000.00	20,008,000.00	360,008,000.00	80,000,000.00	440,008,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	90,000,000.00	13,000,000.00	103,000,000.00	347,000,000.00	450,000,000.00
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	41,000,000.00	2,894,000.00	43,894,000.00	550,000,000.00	593,894,000.00
<b>026500000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>402,000,000.00</b>	<b>127,700,000.00</b>	<b>529,700,000.00</b>	<b>1,528,000,000.00</b>	<b>2,057,700,000.00</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	402,000,000.00	127,700,000.00	529,700,000.00	1,378,000,000.00	1,907,700,000.00
026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	-	-	-	150,000,000.00	150,000,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>14,144,340,000.00</b>	<b>14,561,056,000.00</b>	<b>28,705,396,000.00</b>	<b>4,171,321,000.00</b>	<b>32,876,717,000.00</b>
022000100100	MINISTRY OF FINANCE-HQTRS	450,700,000.00	7,538,655,000.00	7,989,355,000.00	2,805,400,000.00	10,794,755,000.00
022000200100	DEBT MANAGEMENT OFFICE	5,000,000.00	71,000,000.00	76,000,000.00	24,000,000.00	100,000,000.00
022000300100	BUDGET AND PLANNING	-	595,550,000.00	595,550,000.00	51,000,000.00	646,550,000.00
000700100	OFFICE OF THE ACCOUNTANT GENERAL	13,477,468,000.00	539,340,000.00	14,016,808,000.00	90,000,000.00	14,106,808,000.00

022000800100	BORNO STATE INTERNAL REVENUE SERVICE	211,172,000.00	799,999,000.00	1,011,171,000.00	1,200,921,000.00	2,212,092,000.00
022000900100	SEVICE WIDE VOTE (BOARD)	-	5,016,512,000.00	5,016,512,000.00	-	5,016,512,000.00
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>334,083,000.00</b>	<b>290,830,000.00</b>	<b>624,913,000.00</b>	<b>3,174,025,000.00</b>	<b>3,798,938,000.00</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	60,000,000.00	141,220,000.00	201,220,000.00	2,330,000,000.00	2,531,220,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	56,475,000.00	36,940,000.00	93,415,000.00	182,800,000.00	276,215,000.00
022205200100	BORNO STATE HOTELS	8,688,000.00	13,635,000.00	22,323,000.00	34,000,000.00	56,323,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	89,067,000.00	26,164,000.00	115,231,000.00	62,550,000.00	177,781,000.00
022205400200	KANO MOTOR PARK AND MARKET	4,200,000.00	12,000,000.00	16,200,000.00	10,000,000.00	26,200,000.00
022205600100	MAIDUGURI INTERNATIONAL HOTEL	-	-	-	134,000,000.00	134,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	71,052,000.00	56,437,000.00	127,489,000.00	250,000,000.00	377,489,000.00
022205800100	SODA ASH COMPANY	-	100,000.00	100,000.00	-	100,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	6,915,000.00	600,000.00	7,515,000.00	5,000,000.00	12,515,000.00
022206000100	NEITAL NIGERIA LIMITED	26,701,000.00	3,134,000.00	29,835,000.00	115,675,000.00	145,510,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	10,985,000.00	600,000.00	11,585,000.00	50,000,000.00	61,585,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>311,500,000.00</b>	<b>444,300,000.00</b>	<b>755,800,000.00</b>	<b>2,519,855,000.00</b>	<b>3,275,655,000.00</b>
022900100100	MINISTRY OF TRANSPORT	24,120,000.00	112,000,000.00	136,120,000.00	1,962,727,000.00	2,098,847,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	176,380,000.00	262,300,000.00	438,680,000.00	300,000,000.00	738,680,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	111,000,000.00	70,000,000.00	181,000,000.00	257,128,000.00	438,128,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>430,197,000.00</b>	<b>200,100,000.00</b>	<b>630,297,000.00</b>	<b>24,531,812,000.00</b>	<b>25,162,109,000.00</b>
023400100100	MINISTRY OF WORKS	333,216,000.00	128,850,000.00	462,066,000.00	19,700,000,000.00	20,162,066,000.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	96,981,000.00	71,250,000.00	168,231,000.00	4,831,812,000.00	5,000,043,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>217,412,000.00</b>	<b>545,231,000.00</b>	<b>762,643,000.00</b>	<b>7,561,038,000.00</b>	<b>8,323,681,000.00</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	16,000,000.00	497,384,000.00	513,384,000.00	5,485,000,000.00	5,998,384,000.00
025301000100	BORNO STATE HOUSING CORPORATION	130,608,000.00	32,847,000.00	163,455,000.00	50,000,000.00	213,455,000.00
025300300100	RURAL ELECTRIFICATION BOARD	70,804,000.00	15,000,000.00	85,804,000.00	2,026,038,000.00	2,111,842,000.00
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>-</b>	<b>27,412,000.00</b>	<b>27,412,000.00</b>	<b>14,000,000.00</b>	<b>41,412,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	-	27,412,000.00	27,412,000.00	14,000,000.00	41,412,000.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD /AGENCY</b>	<b>-</b>	<b>1,100,000.00</b>	<b>1,100,000.00</b>	<b>-</b>	<b>1,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000.00	1,100,000.00	-	1,100,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>538,251,000.00</b>	<b>3,041,418,000.00</b>	<b>3,579,669,000.00</b>	<b>6,765,800,000.00</b>	<b>10,345,469,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	533,451,000.00	2,965,735,000.00	3,499,186,000.00	2,821,333,000.00	6,320,519,000.00
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,800,000.00	75,683,000.00	80,483,000.00	3,944,467,000.00	4,024,950,000.00
<b>0000000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>86,583,000.00</b>	<b>1,558,610,000.00</b>	<b>1,645,193,000.00</b>	<b>10,669,749,000.00</b>	<b>12,314,942,000.00</b>

025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	69,583,000.00	1,300,000,000.00	1,369,583,000.00	10,585,749,000.00	11,955,332,000.00
025500200100		17,000,000.00	258,610,000.00	275,610,000.00	84,000,000.00	359,610,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>222,000,000.00</b>	<b>28,396,000.00</b>	<b>250,396,000.00</b>	<b>2,660,125,000.00</b>	<b>2,910,521,000.00</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,000,000.00	14,266,000.00	44,266,000.00	1,613,625,000.00	1,657,891,000.00
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	192,000,000.00	14,130,000.00	206,130,000.00	1,046,500,000.00	1,252,630,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>2,105,185,000.00</b>	<b>910,960,000.00</b>	<b>3,016,145,000.00</b>	<b>837,736,000.00</b>	<b>3,853,881,000.00</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,169,986,000.00</b>	<b>450,270,000.00</b>	<b>1,620,256,000.00</b>	<b>56,957,000.00</b>	<b>1,677,213,000.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	65,970,000.00	1,500,000.00	67,470,000.00	-	67,470,000.00
031805100100	HIGH COURT OF JUSTICE	755,000,000.00	420,300,000.00	1,175,300,000.00	40,000,000.00	1,215,300,000.00
031805300100	SHARIA COURT OF APPEAL	98,585,000.00	27,270,000.00	125,855,000.00	16,957,000.00	142,812,000.00
031805400100	AREA COURT	250,431,000.00	1,200,000.00	251,631,000.00	-	251,631,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>935,199,000.00</b>	<b>460,690,000.00</b>	<b>1,395,889,000.00</b>	<b>780,779,000.00</b>	<b>2,176,668,000.00</b>
032600100100	MINISTRY OF JUSTICE	235,999,000.00	410,805,000.00	646,804,000.00	697,000,000.00	1,343,804,000.00
032600200100	PREROGATIVE OF MERCY	13,000,000.00	2,270,000.00	15,270,000.00	15,500,000.00	30,770,000.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	686,200,000.00	30,705,000.00	716,905,000.00	38,279,000.00	755,184,000.00
032600700100	HIGHER ISLAMIC SCHOOL	-	16,910,000.00	16,910,000.00	30,000,000.00	46,910,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>18,133,771,000.00</b>	<b>11,418,219,000.00</b>	<b>29,551,990,000.00</b>	<b>49,420,387,000.00</b>	<b>78,972,377,000.00</b>
<b>056600000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	-	-	-	<b>300,000,000.00</b>	<b>300,000,000.00</b>
056605100100	BORNO STATE SOCIAL INVESTMENT AGENCY	-	-	-	150,000,000.00	150,000,000.00
056605200100	WATER-SHED MANAGEMENT AGENCY	-	-	-	150,000,000.00	150,000,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>101,512,000.00</b>	<b>575,000,000.00</b>	<b>676,512,000.00</b>	<b>3,743,788,000.00</b>	<b>4,420,300,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	101,512,000.00	575,000,000.00	676,512,000.00	3,743,788,000.00	4,420,300,000.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>4,867,838,000.00</b>	<b>2,202,382,000.00</b>	<b>7,070,220,000.00</b>	<b>14,867,224,000.00</b>	<b>21,937,444,000.00</b>
051700100100	MINISTRY OF EDUCATION	250,000,000.00	1,500,000,000.00	1,750,000,000.00	5,075,930,000.00	6,825,930,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	63,200,000.00	52,581,000.00	115,781,000.00	8,035,794,000.00	8,151,575,000.00
051700800100	BORNO STATE LIBRARY BOARD	62,796,000.00	3,551,000.00	66,347,000.00	50,000,000.00	116,347,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	200,902,000.00	630,000.00	201,532,000.00	170,000,000.00	371,532,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	240,000.00	600,000.00	840,000.00	7,500,000.00	8,340,000.00
051701200100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	24,300,000.00	350,600,000.00	374,900,000.00	35,500,000.00	410,400,000.00
051701300100	BORNO STATE TEACHING SERVICE BOARD	4,200,000,000.00	34,420,000.00	4,234,420,000.00	102,500,000.00	4,336,920,000.00
051701400100	EDUCATION TRUST FUND	66,400,000.00	260,000,000.00	326,400,000.00	1,390,000,000.00	1,716,400,000.00

<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,309,066,000.00</b>	<b>1,837,331,000.00</b>	<b>6,146,397,000.00</b>	<b>5,484,995,000.00</b>	<b>11,631,392,000.00</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	30,000,000.00	1,060,650,000.00	1,090,650,000.00	1,910,000,000.00	3,000,650,000.00
056801800100	RAMAT POLYTECHNIC MAIDUGURI	1,524,000,000.00	100,000,000.00	1,624,000,000.00	150,000,000.00	1,774,000,000.00
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	829,000,000.00	21,100,000.00	850,100,000.00	32,900,000.00	883,000,000.00
056801900200	COLLEGE OF EDUCATION WAKA - BIU	500,000,000.00	90,000,000.00	590,000,000.00	360,000,000.00	950,000,000.00
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	507,500,000.00	128,000,000.00	635,500,000.00	281,600,000.00	917,100,000.00
056802100100	BORNO STATE UNIVERSITY	916,000,000.00	432,720,000.00	1,348,720,000.00	1,500,000,000.00	2,848,720,000.00
056805600100	BORNO STATE SCHOLARSHIPS BOARD	2,566,000.00	4,861,000.00	7,427,000.00	1,100,495,000.00	1,107,922,000.00
056805500100	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	-	-	-	150,000,000.00	150,000,000.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>7,138,252,000.00</b>	<b>1,565,392,000.00</b>	<b>8,703,644,000.00</b>	<b>11,346,766,000.00</b>	<b>20,050,410,000.00</b>
052100100100	MINISTRY OF HEALTH	653,519,000.00	377,048,000.00	1,030,567,000.00	6,100,000,000.00	7,130,567,000.00
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	14,350,000.00	120,156,000.00	134,506,000.00	140,000,000.00	274,506,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,341,716,000.00	362,000,000.00	1,703,716,000.00	1,360,000,000.00	3,063,716,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	5,000,000,000.00	552,150,000.00	5,552,150,000.00	315,000,000.00	5,867,150,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY	30,476,000.00	56,185,000.00	86,661,000.00	134,395,000.00	221,056,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	22,000,000.00	60,000,000.00	82,000,000.00	50,000,000.00	132,000,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	76,191,000.00	37,853,000.00	114,044,000.00	3,247,371,000.00	3,361,415,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,056,550,000.00</b>	<b>470,943,000.00</b>	<b>1,527,493,000.00</b>	<b>3,071,270,000.00</b>	<b>4,598,763,000.00</b>
053500100100	MINISTRY OF ENVIRONMENT	326,550,000.00	113,753,000.00	440,303,000.00	2,981,020,000.00	3,421,323,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	730,000,000.00	355,990,000.00	1,085,990,000.00	50,250,000.00	1,136,240,000.00
053505600100	AFORESTATION PROJECT	-	1,200,000.00	1,200,000.00	40,000,000.00	41,200,000.00
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>512,939,000.00</b>	<b>290,600,000.00</b>	<b>803,539,000.00</b>	<b>4,467,021,000.00</b>	<b>5,270,560,000.00</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	345,197,000.00	285,500,000.00	630,697,000.00	4,446,321,000.00	5,077,018,000.00
053905100100	BORNO STATE SPORTS COUNCIL	161,484,000.00	4,500,000.00	165,984,000.00	20,700,000.00	186,684,000.00
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	6,258,000.00	600,000.00	6,858,000.00	-	6,858,000.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>45,000,000.00</b>	<b>3,192,000,000.00</b>	<b>3,237,000,000.00</b>	<b>3,128,000,000.00</b>	<b>6,365,000,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	45,000,000.00	3,192,000,000.00	3,237,000,000.00	3,128,000,000.00	6,365,000,000.00
<b>05600000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>102,614,000.00</b>	<b>1,284,571,000.00</b>	<b>1,387,185,000.00</b>	<b>3,011,323,000.00</b>	<b>4,398,508,000.00</b>
056000100100	MINISTRY OF RELIGIOUS AFFAIRS	30,000,000.00	1,240,900,000.00	1,270,900,000.00	2,440,000,000.00	3,710,900,000.00
056000200100	ISLAMIC PREACHING BOARD	14,000,000.00	12,581,000.00	26,581,000.00	100,000,000.00	126,581,000.00

056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	8,614,000.00	28,765,000.00	37,379,000.00	450,773,000.00	488,152,000.00
056400400100	COUNCIL OF ULAMAS	50,000,000.00	1,725,000.00	51,725,000.00	18,000,000.00	69,725,000.00
056400500100	ISLAMIC RESEARCH CENTER	-	600,000.00	600,000.00	2,550,000.00	3,150,000.00