

I ASSENT THIS <sup>10<sup>TH</sup></sup>.....DAY OF <sup>JANUARY</sup>.....2022



*[Handwritten signature in red ink]*

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

**BORNO STATE OF NIGERIA  
APPROPRIATION LAW, 2022**

**A Law to authorize the issue from the consolidated Revenue Fund of the State, the sum of Two Hundred and Sixty Nine Billion, Six Hundred and Ninety Six Million, Eight Hundred and Sixty Thousand Naira (N269,696,860,000.00), for the services of the year ended on the 31<sup>st</sup> Day of December the year 2022 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, 2022 and shall come into operation on the <sup>10<sup>TH</sup></sup>.....Day of <sup>JANUARY</sup>.....2022

**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  
N269,696,860,000.00  
from Consolidated  
Revenue Fund**

3. The Accountant-General of the State may, when authorised to do so, by warrants signed by the Governor, issue from the Consolidated Revenue Fund of the State during the year ending on 31<sup>st</sup> December, 2022, the sum specified by the warrants not exceeding in the aggregate the sum of Two Hundred and Sixty Nine Billion, Six Hundred and Ninety Six Million, Eight Hundred and Sixty Thousand Naira (N269,696,860,000.00), being total sum of the amount set forth opposite the Codes in the Schedules to this Law comprising the Recurrent and Capital Expenditures.

**Appropriation of  
N269,696,860,000.00**

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

## Borno State Government 2022 Proposed Budget Summary

Item	2020 Full Year Actuals	2021 Revised Budget	2021 Performance January to September	2022 Proposed Budget	2022 Climate Change Tagging
<b>Opening Balance</b>		<b>10,984,421,000.00</b>			
<b>Recurrent Revenue</b>		<b>83,387,721,000.00</b>	<b>60,149,579,145.59</b>	<b>115,055,277,000.00</b>	-
11 - GOVERNMENT SHARE OF FAAC	-	66,784,578,000.00	51,022,791,000.00	94,290,197,000.00	-
12 - INDEPENDENT REVENUE	-	16,603,143,000.00	9,126,788,145.59	20,765,080,000.00	-
<b>Recurrent Expenditure</b>	<b>28,402,012,426.54</b>	<b>69,131,252,000.00</b>	<b>36,686,504,415.03</b>	<b>100,051,605,000.00</b>	-
21 - PERSONNEL COST	22,413,675,743.99	39,712,777,000.00	22,487,173,425.45	44,520,386,000.00	-
22 - OTHER RECURRENT COSTS	5,988,336,682.55	29,418,475,000.00	14,199,330,989.58	55,531,219,000.00	-
<b>Transfer to Capital Account</b>	<b>- 28,402,012,426.54</b>	<b>25,240,890,000.00</b>	<b>23,463,074,730.56</b>	<b>15,003,672,000.00</b>	-
<b>Capital Receipts</b>		<b>154,020,474,000.00</b>	<b>13,800,000,000.00</b>	<b>154,641,583,000.00</b>	-
13 - AID AND GRANTS	-	125,436,227,000.00	13,800,000,000.00	97,086,322,000.00	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	28,584,247,000.00	-	57,555,261,000.00	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>37,003,458,448.67</b>	<b>179,261,364,000.00</b>	<b>31,316,471,369.91</b>	<b>169,645,255,000.00</b>	<b>2,192,760,000.00</b>
<b>Total Revenue (including OB)</b>	<b>-</b>	<b>248,392,616,000.00</b>	<b>73,949,579,145.59</b>	<b>269,696,860,000.00</b>	<b>-</b>
<b>Total Expenditure</b>	<b>65,405,470,875.21</b>	<b>248,392,616,000.00</b>	<b>68,002,975,784.94</b>	<b>269,696,860,000.00</b>	<b>2,192,760,000.00</b>
<b>Closing Balance</b>	<b>- 65,405,470,875.21</b>	<b>-</b>	<b>5,946,603,360.65</b>	<b>-</b>	<b>- 2,192,760,000.00</b>

**Borno State Government 2022 Proposed Budget - Expenditure by MDA**


Code	Administrative Unit	Personnel	Overhead	Total Recurrent	Capital	Total Expenditure
<b>010000000000</b>	<b>Total Expenditure</b>	<b>44,530,386,000.00</b>	<b>55,531,219,000.00</b>	<b>100,051,605,000.00</b>	<b>169,645,255,000.00</b>	<b>269,696,860,000.00</b>
<b>011000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>6,939,148,000.00</b>	<b>25,315,199,000.00</b>	<b>31,954,347,000.00</b>	<b>12,116,516,000.00</b>	<b>44,070,863,000.00</b>
<b>011100000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>263,285,000.00</b>	<b>17,177,002,000.00</b>	<b>17,440,287,000.00</b>	<b>2,231,575,000.00</b>	<b>19,671,862,000.00</b>
<b>011100100100</b>	GOVERNMENT HOUSE	182,835,000.00	12,014,765,000.00	12,197,600,000.00	2,002,750,000.00	14,200,350,000.00
<b>011100100200</b>	DEPUTY GOVERNOR'S OFFICE	-	3,971,000,000.00	3,971,000,000.00	31,000,000.00	4,002,000,000.00
<b>011100800100</b>	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	35,000,000.00	1,013,085,000.00	1,048,085,000.00	10,250,000.00	1,058,335,000.00
<b>011100100100</b>	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	45,450,000.00	178,152,000.00	223,602,000.00	187,575,000.00	411,177,000.00
<b>016100000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>1,169,940,000.00</b>	<b>3,234,604,000.00</b>	<b>4,404,544,000.00</b>	<b>5,334,400,000.00</b>	<b>9,738,944,000.00</b>
<b>016100100100</b>	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,018,500,000.00	804,720,000.00	1,823,220,000.00	1,223,775,000.00	3,046,995,000.00
<b>016100800100</b>	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	15,000,000.00	38,655,000.00	53,655,000.00	1,491,000,000.00	1,544,655,000.00
<b>016101000100</b>	LAGOS LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
<b>016102100200</b>	ABUJA LIAISON OFFICE	32,917,000.00	171,370,000.00	204,287,000.00	-	204,287,000.00
<b>016103300100</b>	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	-	8,922,000.00	8,922,000.00	12,625,000.00	21,547,000.00
<b>016103500100</b>	BORNO STATE PENSIONS DEPARTMENT	30,500,000.00	18,945,000.00	49,445,000.00	28,000,000.00	77,445,000.00
<b>016103700100</b>	BORNO STATE PILGRIMS WELFARE BOARD	25,227,000.00	1,390,688,000.00	1,415,915,000.00	130,000,000.00	1,545,915,000.00
<b>016110100100</b>	SECURITY TRUST FUND	47,796,000.00	800,204,000.00	848,000,000.00	2,449,000,000.00	3,297,000,000.00
<b>016200000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>6,140,000.00</b>	<b>613,320,000.00</b>	<b>619,460,000.00</b>	<b>2,035,450,000.00</b>	<b>2,654,910,000.00</b>
<b>016200100100</b>	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,140,000.00	512,820,000.00	518,960,000.00	2,035,450,000.00	2,554,410,000.00
<b>016213200101</b>	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	100,000,000.00	100,000,000.00	-	100,000,000.00
<b>016218400100</b>	DEPARTMENT OF PARASTATALS	-	500,000.00	500,000.00	-	500,000.00
<b>011200000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>682,980,000.00</b>	<b>2,398,873,000.00</b>	<b>3,081,853,000.00</b>	<b>1,275,100,000.00</b>	<b>4,356,953,000.00</b>
<b>011200100100</b>	BORNO STATE HOUSE ASSEMBLY	640,980,000.00	2,386,873,000.00	3,027,853,000.00	1,155,000,000.00	4,182,853,000.00
<b>011200400100</b>	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	42,000,000.00	12,000,000.00	54,000,000.00	120,100,000.00	174,100,000.00
<b>012300000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>659,216,000.00</b>	<b>129,060,000.00</b>	<b>788,276,000.00</b>	<b>620,000,000.00</b>	<b>1,408,276,000.00</b>
<b>012300100100</b>	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	277,997,000.00	43,560,000.00	321,557,000.00	420,000,000.00	741,557,000.00
<b>012300400100</b>	BORNO RADIO TELEVISION CORPORATION (BRTV)	282,800,000.00	84,500,000.00	367,300,000.00	170,000,000.00	537,300,000.00
<b>012305700100</b>	COUNCIL FOR ARTS AND CULTURE	98,419,000.00	1,000,000.00	99,419,000.00	30,000,000.00	129,419,000.00
<b>012500000000</b>	<b>HEAD OF SERVICE</b>	<b>3,390,550,000.00</b>	<b>652,701,000.00</b>	<b>4,043,251,000.00</b>	<b>65,550,000.00</b>	<b>4,108,801,000.00</b>
<b>012500100100</b>	HEAD OF SERVICE	3,205,130,000.00	632,176,000.00	3,837,306,000.00	23,000,000.00	3,860,306,000.00
<b>012500500100</b>	ESTABLISHMENT DEPARTMENT	6,920,000.00	6,315,000.00	13,235,000.00	-	13,235,000.00
<b>012500600100</b>	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	178,500,000.00	14,210,000.00	192,710,000.00	42,550,000.00	235,260,000.00
<b>014000000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>237,898,000.00</b>	<b>192,809,000.00</b>	<b>430,707,000.00</b>	<b>193,100,000.00</b>	<b>623,807,000.00</b>
<b>014000100100</b>	OFFICE OF THE STATE AUDITOR GENERAL	135,475,000.00	58,280,000.00	193,755,000.00	121,500,000.00	315,255,000.00
<b>014000200100</b>	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	100,000,000.00	103,234,000.00	203,234,000.00	50,000,000.00	253,234,000.00
<b>014000300100</b>	BORNO STATE AUDIT SERVICE COMMISSION	2,423,000.00	31,295,000.00	33,718,000.00	21,600,000.00	55,318,000.00
<b>014700000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>62,957,000.00</b>	<b>36,605,000.00</b>	<b>99,562,000.00</b>	<b>40,000,000.00</b>	<b>139,562,000.00</b>
<b>014700100100</b>	CIVIL SERVICE COMMISSION	62,957,000.00	36,605,000.00	99,562,000.00	40,000,000.00	139,562,000.00
<b>014800000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>15,315,000.00</b>	<b>670,000,000.00</b>	<b>685,315,000.00</b>	<b>210,000,000.00</b>	<b>895,315,000.00</b>
<b>014800100100</b>	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	15,315,000.00	670,000,000.00	685,315,000.00	210,000,000.00	895,315,000.00
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>150,867,000.00</b>	<b>210,225,000.00</b>	<b>361,092,000.00</b>	<b>111,341,000.00</b>	<b>472,433,000.00</b>
<b>014900100100</b>	LOCAL GOVERNMENT SERVICE COMMISSION	83,859,000.00	156,159,000.00	240,018,000.00	6,841,000.00	246,859,000.00
<b>014903500200</b>	LOCAL GOVERNMENT PENSIONS BOARD	67,008,000.00	54,066,000.00	121,074,000.00	104,500,000.00	225,574,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>14,677,124,000.00</b>	<b>19,228,658,000.00</b>	<b>33,905,782,000.00</b>	<b>91,754,980,000.00</b>	<b>125,660,762,000.00</b>
<b>020010000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>827,900,000.00</b>	<b>878,450,000.00</b>	<b>1,706,350,000.00</b>	<b>8,717,628,000.00</b>	<b>10,423,978,000.00</b>
<b>021500100100</b>	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	302,800,000.00	846,500,000.00	1,149,300,000.00	8,413,628,000.00	9,562,928,000.00
<b>021502100100</b>	MOHAMED LAWAN COLLEGE OF AGRICULTURE	305,000,000.00	22,850,000.00	327,850,000.00	45,000,000.00	372,850,000.00
<b>021510200100</b>	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	140,000,000.00	6,000,000.00	146,000,000.00	131,000,000.00	277,000,000.00
<b>021511000100</b>	BORNO STATE FERTILIZER COMPANY	100,000.00	1,100,000.00	1,200,000.00	-	1,200,000.00
<b>021511100100</b>	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	80,000,000.00	2,000,000.00	82,000,000.00	128,000,000.00	210,000,000.00
<b>026500000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>402,219,000.00</b>	<b>113,030,000.00</b>	<b>515,249,000.00</b>	<b>1,455,000,000.00</b>	<b>1,970,249,000.00</b>
<b>026500100100</b>	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	402,219,000.00	113,030,000.00	515,249,000.00	1,455,000,000.00	1,970,249,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>11,105,840,000.00</b>	<b>15,420,450,000.00</b>	<b>26,526,290,000.00</b>	<b>2,934,650,000.00</b>	<b>29,460,940,000.00</b>
<b>022000100100</b>	MINISTRY OF FINANCE-HQTRS	421,638,000.00	7,143,160,000.00	7,564,798,000.00	2,463,650,000.00	10,028,448,000.00
<b>022000300100</b>	BUDGET AND PLANNING	321,000,000.00	416,550,000.00	737,550,000.00	101,000,000.00	838,550,000.00
<b>022000700100</b>	OFFICE OF THE ACCOUNTANT GENERAL	10,152,000,000.00	609,340,000.00	10,761,340,000.00	90,000,000.00	10,851,340,000.00

022000800100	BORNO STATE INTERNAL REVENUE SERVICE	211,202,000.00	251,400,000.00	462,602,000.00	280,000,000.00	742,602,000.00
022000900100	SEVICE WIDE VOTE (BOARD)	-	7,000,000,000.00	7,000,000,000.00	-	7,000,000,000.00
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>454,851,000.00</b>	<b>324,223,000.00</b>	<b>779,074,000.00</b>	<b>6,704,475,000.00</b>	<b>7,483,549,000.00</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	100,000,000.00	84,880,000.00	184,880,000.00	3,915,000,000.00	4,099,880,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	59,483,000.00	91,721,000.00	151,204,000.00	878,715,000.00	566,440,000.00
022205200100	BORNO STATE HOTELS	36,000,000.00	25,840,000.00	61,840,000.00	504,600,000.00	399,635,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	83,135,000.00	57,500,000.00	140,635,000.00	150,500,000.00	157,388,000.00
022205400200	KANO MOTOR PARK AND MARKET	3,202,000.00	3,686,000.00	6,888,000.00	500,000,000.00	500,000,000.00
022205600100	MAIDUGURI INTERNATIONAL HOTEL	-	-	-	230,000,000.00	441,200,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPPLAS)	110,000,000.00	101,200,000.00	211,200,000.00	6,524,000.00	6,524,000.00
022205800100	SODA ASH COMPANY	6,174,000.00	350,000.00	6,524,000.00	15,945,000.00	96,945,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	10,700,000.00	5,245,000.00	15,945,000.00	58,500,000.00	98,217,000.00
022206000100	NETIAL NIGERIA LIMITED	29,157,000.00	10,560,000.00	39,717,000.00	20,230,000.00	218,375,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	17,000,000.00	3,230,000.00	20,230,000.00	3,525,653,000.00	3,948,663,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>183,880,000.00</b>	<b>239,130,000.00</b>	<b>423,010,000.00</b>	<b>3,525,653,000.00</b>	<b>3,948,663,000.00</b>
022900100100	MINISTRY OF TRANSPORT	-	17,500,000.00	17,500,000.00	2,581,750,000.00	2,599,250,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	151,780,000.00	173,000,000.00	324,780,000.00	730,000,000.00	1,054,780,000.00
022905500100	BORNO STATE TRAFIC MANAGEMENT AGENCY	32,100,000.00	48,630,000.00	80,730,000.00	213,903,000.00	294,633,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>565,254,000.00</b>	<b>146,790,000.00</b>	<b>712,044,000.00</b>	<b>22,267,500,000.00</b>	<b>22,979,544,000.00</b>
023400100100	MINISTRY OF WORKS	446,900,000.00	77,400,000.00	524,300,000.00	11,745,000,000.00	12,269,300,000.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	118,354,000.00	69,390,000.00	187,744,000.00	10,522,500,000.00	10,710,244,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>218,162,000.00</b>	<b>171,210,000.00</b>	<b>389,372,000.00</b>	<b>8,398,800,000.00</b>	<b>8,788,172,000.00</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	36,310,000.00	109,863,000.00	146,173,000.00	5,987,300,000.00	6,133,473,000.00
025301000100	BORNO STATE HOUSING CORPORATION	99,852,000.00	38,947,000.00	138,799,000.00	45,500,000.00	184,299,000.00
025300300100	RURAL ELECTRIFICATION BOARD	82,000,000.00	22,400,000.00	104,400,000.00	2,366,000,000.00	2,470,400,000.00
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>-</b>	<b>100,100,000.00</b>	<b>100,100,000.00</b>	<b>161,800,000.00</b>	<b>261,900,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	-	100,100,000.00	100,100,000.00	161,800,000.00	261,900,000.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD /AGENCY</b>	<b>-</b>	<b>9,100,000.00</b>	<b>9,100,000.00</b>	<b>-</b>	<b>9,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	9,100,000.00	9,100,000.00	-	9,100,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>566,949,000.00</b>	<b>843,175,000.00</b>	<b>1,410,124,000.00</b>	<b>9,246,880,000.00</b>	<b>10,657,004,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	566,949,000.00	684,865,000.00	1,251,814,000.00	3,265,000,000.00	4,516,814,000.00
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	158,310,000.00	158,310,000.00	5,981,880,000.00	6,140,190,000.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>72,791,000.00</b>	<b>884,110,000.00</b>	<b>956,901,000.00</b>	<b>25,544,644,000.00</b>	<b>26,501,545,000.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	59,291,000.00	613,560,000.00	672,851,000.00	25,451,644,000.00	26,124,495,000.00
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	13,500,000.00	270,550,000.00	284,050,000.00	93,000,000.00	377,050,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>279,278,000.00</b>	<b>98,890,000.00</b>	<b>378,168,000.00</b>	<b>2,797,950,000.00</b>	<b>3,176,118,000.00</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	57,100,000.00	49,100,000.00	106,200,000.00	446,450,000.00	552,650,000.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	222,178,000.00	49,790,000.00	271,968,000.00	2,351,500,000.00	2,623,468,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>2,338,962,000.00</b>	<b>1,930,655,000.00</b>	<b>4,269,617,000.00</b>	<b>1,246,180,000.00</b>	<b>5,515,797,000.00</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,175,193,000.00</b>	<b>1,063,393,000.00</b>	<b>2,238,583,000.00</b>	<b>586,000,000.00</b>	<b>2,824,583,000.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	63,348,000.00	91,646,000.00	154,994,000.00	444,000,000.00	1,54,994,000.00
031805100100	HIGH COURT OF JUSTICE	755,000,000.00	733,755,000.00	1,488,755,000.00	87,000,000.00	1,932,755,000.00
031805300100	SHARIA COURT OF APPEAL	100,000,000.00	123,140,000.00	223,140,000.00	87,000,000.00	310,140,000.00
031805400100	AREA COURT	256,845,000.00	114,849,000.00	371,694,000.00	55,000,000.00	426,694,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,163,769,000.00</b>	<b>867,265,000.00</b>	<b>2,031,034,000.00</b>	<b>660,180,000.00</b>	<b>2,691,214,000.00</b>
032600100100	MINISTRY OF JUSTICE	452,695,000.00	816,476,000.00	1,269,171,000.00	571,400,000.00	1,840,571,000.00
032600200100	PREROGATIVE OF MERCY	12,729,000.00	4,414,000.00	17,143,000.00	45,500,000.00	62,643,000.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	568,345,000.00	40,655,000.00	609,000,000.00	43,280,000.00	652,280,000.00
032600700100	HIGHER ISLAMIC SCHOOL	130,000,000.00	5,720,000.00	135,720,000.00	-	135,720,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>20,865,152,000.00</b>	<b>9,056,707,000.00</b>	<b>29,921,859,000.00</b>	<b>64,527,579,000.00</b>	<b>94,449,438,000.00</b>
<b>056600000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>90,000,000.00</b>	<b>14,060,000.00</b>	<b>104,060,000.00</b>	<b>4,143,000,000.00</b>	<b>4,247,060,000.00</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	90,000,000.00	14,060,000.00	104,060,000.00	4,143,000,000.00	4,247,060,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>88,500,000.00</b>	<b>1,013,136,000.00</b>	<b>1,101,636,000.00</b>	<b>1,210,750,000.00</b>	<b>2,312,386,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	88,500,000.00	1,013,136,000.00	1,101,636,000.00	1,210,750,000.00	2,312,386,000.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>5,303,711,000.00</b>	<b>2,683,466,000.00</b>	<b>7,987,177,000.00</b>	<b>30,082,700,000.00</b>	<b>38,069,877,000.00</b>
051700100100	MINISTRY OF EDUCATION	250,000,000.00	2,103,810,000.00	2,353,810,000.00	9,248,300,000.00	11,602,110,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	100,000,000.00	100,000,000.00	200,000,000.00	18,333,600,000.00	18,533,600,000.00
051700800100	BORNO STATE LIBRARY BOARD	71,028,000.00	6,670,000.00	77,698,000.00	236,000,000.00	313,698,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	247,675,000.00	1,200,000.00	248,875,000.00	535,000,000.00	783,875,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	13,850,000.00	622,000.00	14,472,000.00	73,000,000.00	87,472,000.00
051701200100	BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD	30,000,000.00	174,500,000.00	204,500,000.00	60,000,000.00	264,500,000.00

051705400100	BORNO STATE TEACHING SERVICE BOARD	4,500,000,000.00	65,000,000.00	4,565,000,000.00	101,800,000.00	4,666,800,000.00
051706500100	EDUCATION TRUST FUND	91,158,000.00	231,664,000.00	322,822,000.00	1,495,000,000.00	1,817,822,000.00
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,868,592,000.00</b>	<b>2,266,242,000.00</b>	<b>7,134,834,000.00</b>	<b>7,298,390,000.00</b>	<b>14,433,224,000.00</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	76,520,000.00	1,356,000,000.00	1,432,520,000.00	1,868,000,000.00	3,300,520,000.00
056801800100	RAMAT POLYTECHNIC MAUDUGURI	1,821,783,000.00	246,500,000.00	2,068,283,000.00	1,039,600,000.00	2,352,283,000.00
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	966,300,000.00	73,300,000.00	1,039,600,000.00	106,000,000.00	1,145,600,000.00
056801900200	COLLEGE OF EDUCATION WAKA - BIU	519,873,000.00	68,660,000.00	588,533,000.00	276,000,000.00	864,533,000.00
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	567,535,000.00	145,100,000.00	712,635,000.00	183,000,000.00	895,635,000.00
056802100100	BORNO STATE UNIVERSITY	900,000,000.00	360,000,000.00	1,260,000,000.00	3,040,000,000.00	4,300,000,000.00
056805600100	BORNO STATE SCHOLARSHIPS BOARD	16,581,000.00	16,682,000.00	33,263,000.00	1,541,390,000.00	1,574,653,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>8,851,762,000.00</b>	<b>1,800,395,000.00</b>	<b>10,652,157,000.00</b>	<b>13,892,539,000.00</b>	<b>24,544,696,000.00</b>
052100100100	MINISTRY OF HEALTH	650,000,000.00	851,155,000.00	1,501,155,000.00	6,700,555,000.00	8,201,710,000.00
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	873,457,000.00	57,550,000.00	931,007,000.00	210,725,000.00	1,141,732,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	500,000,000.00	62,000,000.00	562,000,000.00	690,000,000.00	1,252,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	6,678,305,000.00	534,000,000.00	7,212,305,000.00	715,000,000.00	7,927,305,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY	20,000,000.00	100,000,000.00	120,000,000.00	305,000,000.00	425,000,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	30,000,000.00	120,690,000.00	150,690,000.00	171,000,000.00	321,690,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	100,000,000.00	75,000,000.00	175,000,000.00	5,100,259,000.00	5,275,259,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,008,120,000.00</b>	<b>170,050,000.00</b>	<b>1,178,170,000.00</b>	<b>2,828,810,000.00</b>	<b>4,006,980,000.00</b>
053500100100	MINISTRY OF ENVIRONMENT	208,340,000.00	13,100,000.00	221,440,000.00	2,237,560,000.00	2,459,000,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	794,000,000.00	155,750,000.00	949,750,000.00	50,250,000.00	1,000,000,000.00
053505600100	AFORESTATION PROJECT	5,780,000.00	1,200,000.00	6,980,000.00	541,000,000.00	547,980,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPW. AND SPORTS</b>	<b>412,249,000.00</b>	<b>647,850,000.00</b>	<b>1,060,099,000.00</b>	<b>2,128,650,000.00</b>	<b>3,188,749,000.00</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	241,700,000.00	615,000,000.00	856,700,000.00	2,058,650,000.00	2,915,350,000.00
053905100100	BORNO STATE SPORTS COUNCIL	164,994,000.00	27,850,000.00	192,844,000.00	70,000,000.00	262,844,000.00
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	5,555,000.00	5,000,000.00	10,555,000.00	-	10,555,000.00
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>70,500,000.00</b>	<b>166,165,000.00</b>	<b>236,665,000.00</b>	<b>168,000,000.00</b>	<b>404,665,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	70,500,000.00	166,165,000.00	236,665,000.00	168,000,000.00	404,665,000.00
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>171,718,000.00</b>	<b>295,343,000.00</b>	<b>467,061,000.00</b>	<b>2,774,740,000.00</b>	<b>3,241,801,000.00</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	86,443,000.00	273,533,000.00	359,976,000.00	2,409,740,000.00	2,769,716,000.00
056400200100	ISLAMIC PREACHING BOARD	14,000,000.00	1,200,000.00	15,200,000.00	310,000,000.00	325,200,000.00
056400400100	COUNCIL OF ULAMAS	50,000,000.00	20,010,000.00	70,010,000.00	50,000,000.00	120,010,000.00
056400500100	ISLAMIC RESEARCH CENTER	21,275,000.00	600,000.00	21,875,000.00	5,000,000.00	26,875,000.00

## **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 Law.

  
**IBRAHIM AUDU NGULDE**  
CLERK OF THE BORNO STATE  
HOUSE OF ASSEMBLY