



**2025**

# **BORNO STATE**

## **CITIZEN'S BUDGET**

**BUDGET OF RECOVERY AND CONTINUITY**



# What Is A Citizen's Budget?

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.





# 2025 Borno State Budget of Recovery and Continuity

The Executive Governor of Borno State, **His Excellency, Prof. Babagana Umara Zulum, CON, MNI, FNSE, FNIAE**, presented the FY 2025 Budget Proposal Tagged "Budget of Recovery and Continuity" with the sum of **₦584,757,725,000.00** before the state house of Assembly on Thursday, 9<sup>th</sup> December 2024, in line with the 1999 Constitution, section 121. The proposed budget was jacked up and approved by the House of Assembly to **₦615,857,950,000.00** to accommodate the kick-start of the established State Teaching Hospital, and the Bill was thereafter passed and signed into Law (Appropriation Law) by Mr. Governor on Friday, 10th January, 2025.

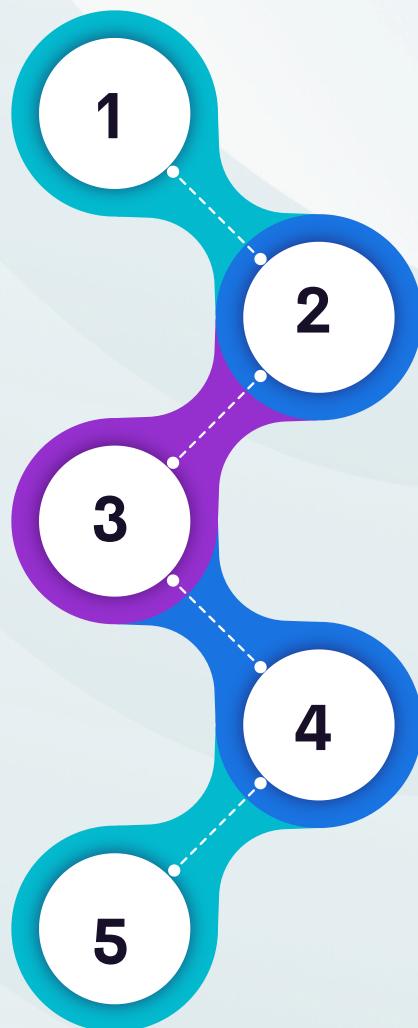
The 2025 Budget is tagged "**Budget of Recovery and Continuity.**"

This is the time to collectively optimize emerging opportunities in a rapidly changing Borno State. Let us begin to rebuild our State with determination and optimism.

The 2025 Budget is an opportunity for us to show how we are matching our promises as stated in our 10-Pack Agenda and Borno State's 25 Year Development Plan and 10 Year Strategic Transformation Initiatives for sustainable development with definite actionplans, in line with Medium Term Sector Strategy (MTSS) and Medium-Term Expenditure Framework (MTEF).

In accordance with the Public Finance Management Reforms, the formulation and authorization of the Annual Budget was concluded before the end of the 2024 fiscal year and published January 2025 to pave way for its implementation.

# Borno's Budget Planning Framework



| PLANNING DOCUMENT  | DESCRIPTION   |
|--|---|
| Revised State Development Plan                               | Long Term Policy And Planning Document  |
| Medium Term Sector Strategies (2025-2027)                    | A Strategic Document For Achieving SDP  |
| Medium Term Expenditure Framework (2025-2027)                | Resource Allocation Document  |
| Annual Budget  | Yearly Spending Plans For MDAs  |
| Budget Implementation, Monitoring, Evaluation And Reporting. | Budget Operational Guidelines, Quarterly Review, Monitoring, Evaluation, And Control. |

# Mission and Vision

## 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.



MISSION

## Vision

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



VISION

## Core Values

Virtue, Diligence, Resilience, Responsibility and Hospitality.



VALUES

# THE STATE BUDGET PROCESS

# The State Budget Process

The budget process describes the budget cycle in a fiscal year. Its conception is informed by the MTEF process which has four (4) main components as follows:

**1** Medium Term Budget Framework (MTBF)

**2** Medium Term Fiscal Framework (MTEF)

**3** Medium Term Sector Strategies (MTSS)

**4** Medium Term Implementation Plan (MTIP)

It commences with the conception through preparation, execution, control, monitoring and evaluation and goes back to conception for the ensuing year's budget.

|   | BUDGET PROCESS                                     | RESPONSIBILITY                         |
|---|--|--|
| 1 | Revised State Development Plan                     | Long Term Policy And Planning Document |
| 2 | Warrant Releases                                   | Budget Department                      |
| 3 | Preparation of Citizen Budget                      | Budget Department                      |
| 4 | Monitoring and Evaluation                          | Monitoring and Evaluation Unit         |
| 5 | FY 2025 Quarter one (Q1) Budget Performance Review | Budget Department                      |
| 6 | Sector Performance Review (SPR)                    | Economic Planning Unit                 |



| BUDGET PROCESS | RESPONSIBILITY |
|----------------|----------------|
|----------------|----------------|

|  |  |
|--|--|
| <p>Medium Term Sector Strategy(MTSS)</p> <ul style="list-style-type: none"> <li>• Citizens' Need Assessment through Citizen Consultative Forum</li> <li>• Prioritization of Projects</li> <li>• Costing of Projects</li> </ul> | <ul style="list-style-type: none"> <li>• Budget Department</li> <li>• Planning Department</li> </ul> |
|--|--|

|  |  |
|--|--|
| <p>1. Medium Term ExpenditureFramework (MTEF)</p> <ul style="list-style-type: none"> <li>• Economic and Fiscal Update</li> <li>• Fiscal Framework Statement</li> <li>• Budget PolicyStatement</li> </ul> <p>2. Consideration/Approval of the MTEF by the state House of Assembly.</p> <ul style="list-style-type: none"> <li>• Approval of MTEF by the Mr. Governor</li> </ul> | <ul style="list-style-type: none"> <li>• Budget Department</li> <li>• Planning Department</li> </ul> |
|--|--|

|   |                          |
|---|--------------------------|
| <p>FY 2025 Quarter Two (Q2) Budget Performance Review</p> | <p>Budget Department</p> |
|---|--------------------------|

|    | BUDGET PROCESS  | RESPONSIBILITY                                     |
|----|---|--|
| 10 | Call Circular to MDAs   | Budget Department                                  |
| 11 | Annual Budget <ul style="list-style-type: none"> <li>• Submissions by MDAs</li> <li>• Consolidation of MDAs Submission</li> </ul> | Budget Department                                  |
| 12 | FY 2025 Quarter Three Budget Performance Review   | Budget Department                                  |
| 13 | Presentation of Budget to the state Exco Members  | Hon. Commissioner, Ministry of Budget and Planning |
| 14 | Presentation of Budget to the state House of Assembly (For Consideration and Defence by MDAs for legislative approval)            | HE, The Governor                                   |
| 15 | Signing of Appropriation by Mr. Governor  | HE, The Governor                                   |

# The Budget Cycle

- Public bodies prepare budget
- Macro-economic and fiscal framework – 3-year budget forecast

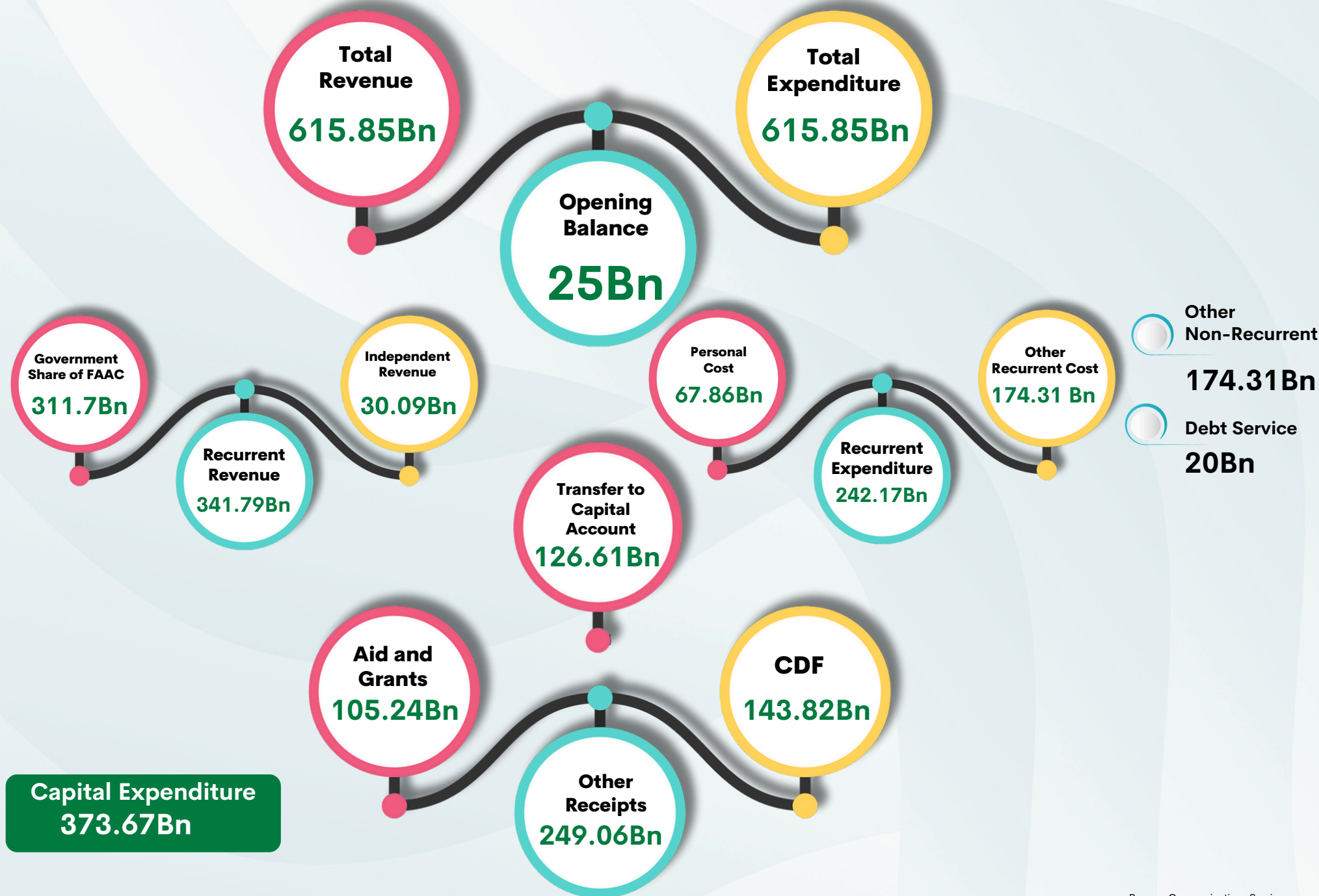


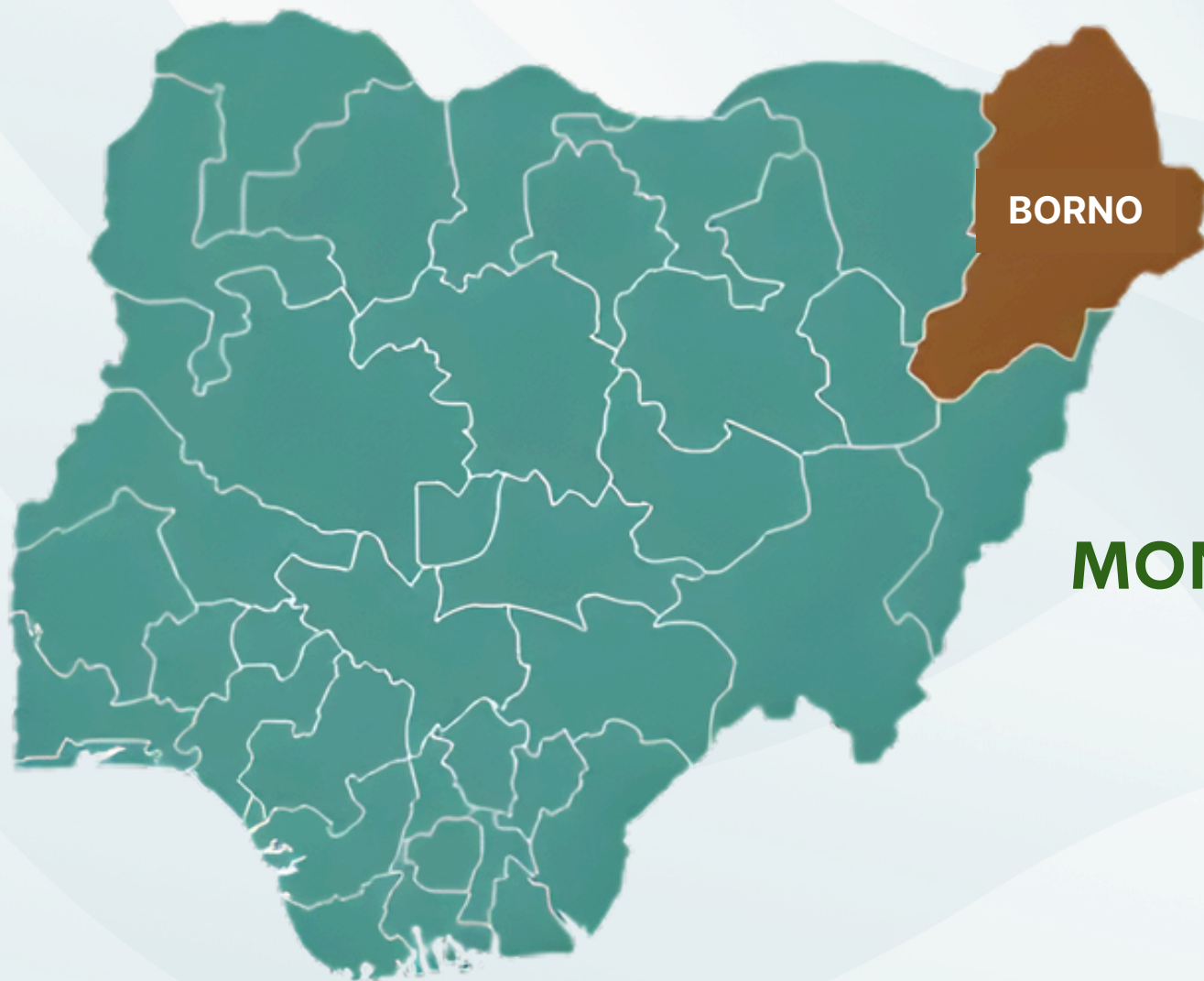
- Public bodies report on expenditure to Auditor-General

- Minister of Finance presents budget
- Cabinet / Parliament approves budget after debates

- Public bodies implement programmes and spend the funds

# 2025 Budget At A Glance



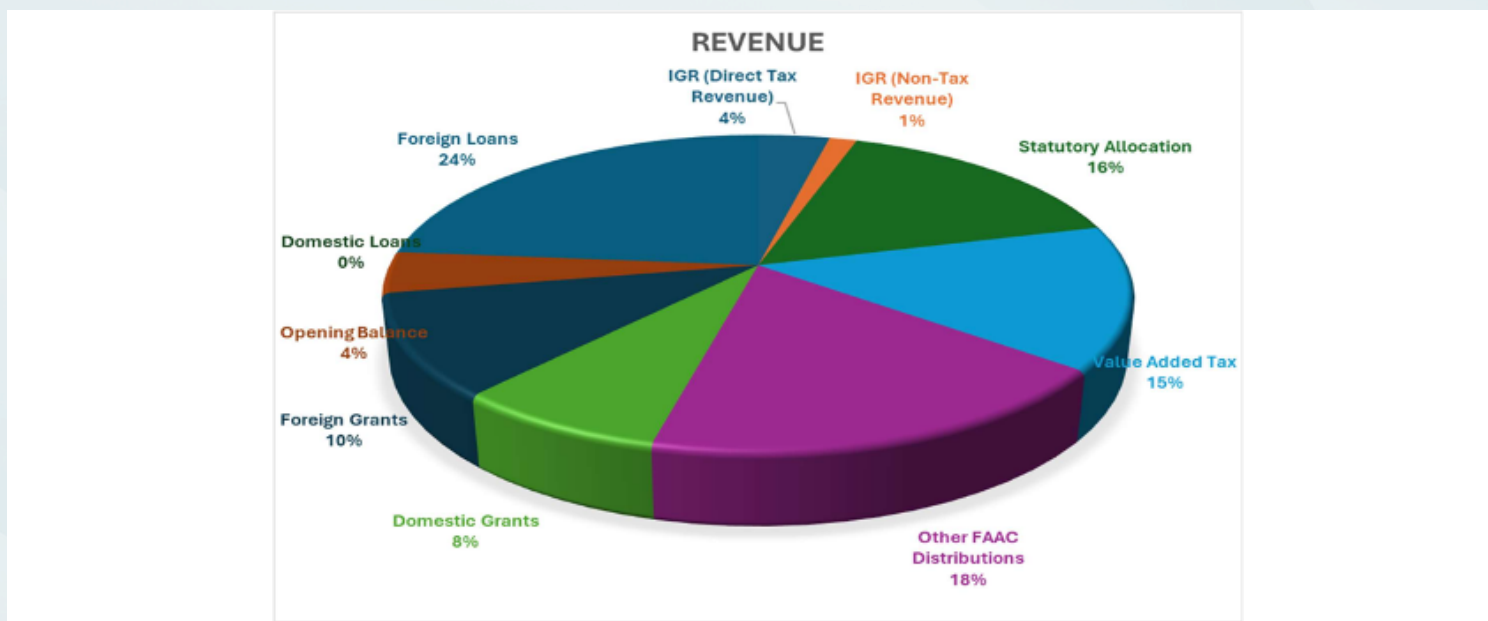
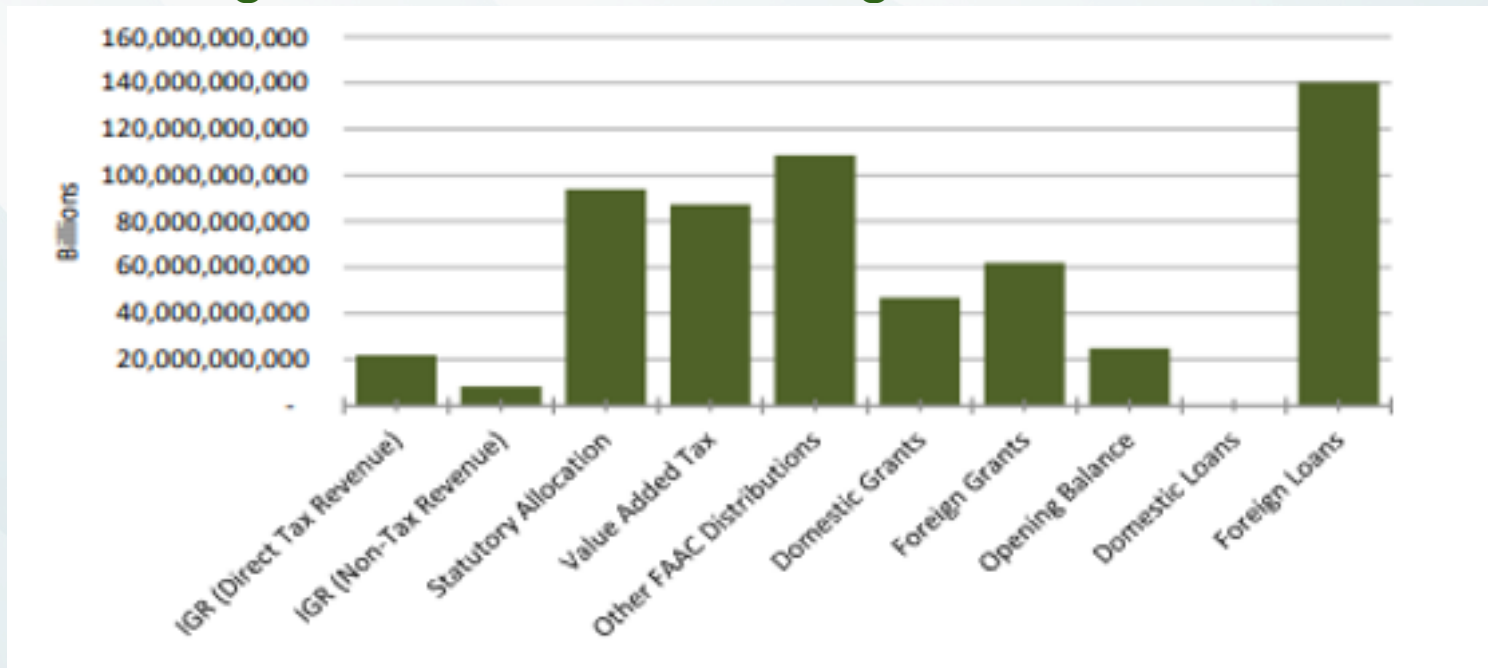


## **WHERE WILL THE MONEY COME FROM?**

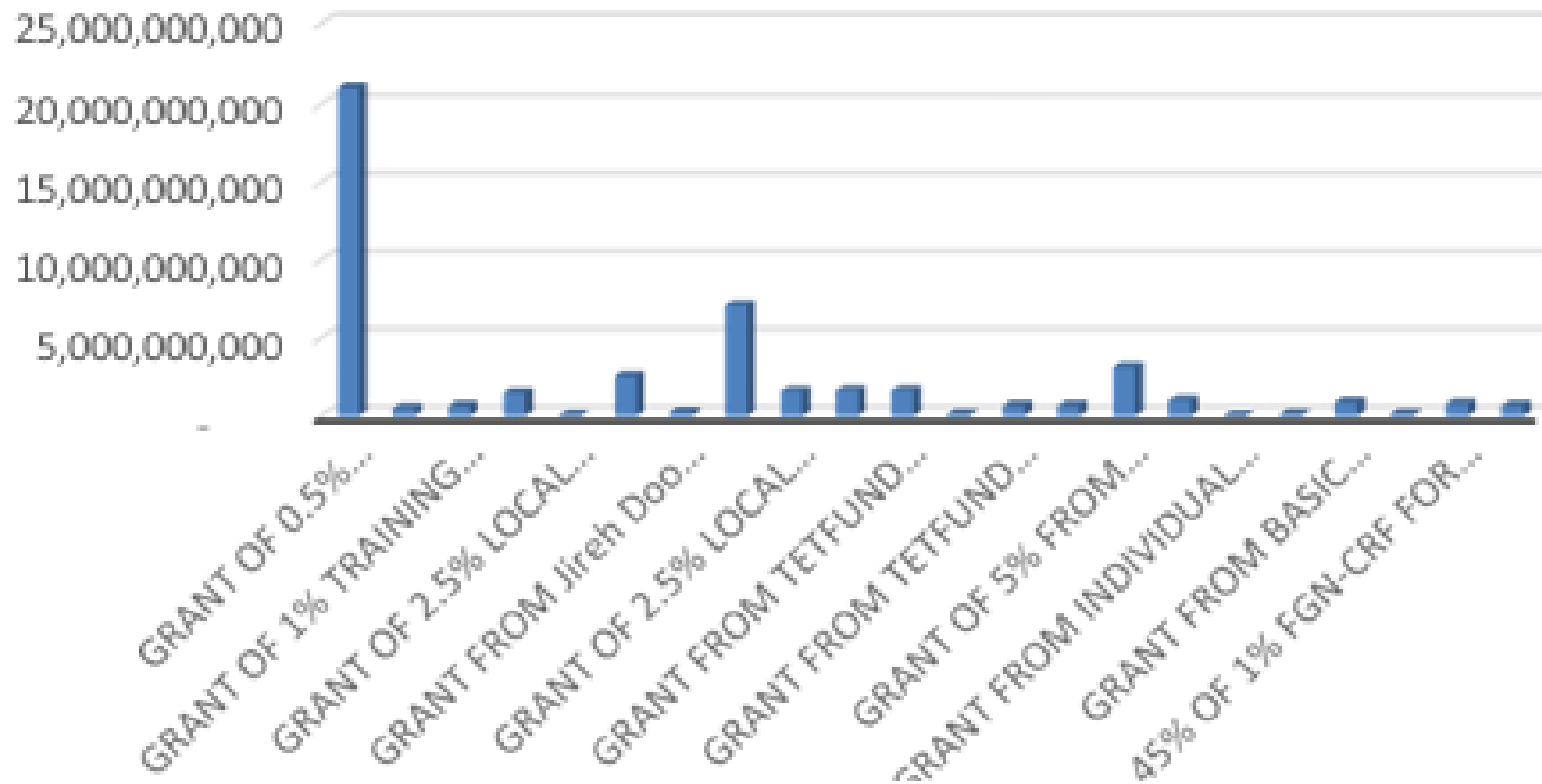
# Where Will The Money Come From?

| REVENUE SOURCE                           | 2025 Budget (₦)   | % Total Revenue | Previous Year Budget (₦) |
|--|-------------------|-----------------|--------------------------|
| IGR (Direct Tax Revenue)                 | 21.75 Bn          | 3.50%           | 19.34 Bn                 |
| IGR (Non-Tax Revenue)                    | 8.35 Bn           | 1.40%           | 8.15 Bn                  |
| Statutory Allocation (FAAC)              | 93.90 Bn          | 15.20%          | 113.46 Bn                |
| Share of VAT                             | 87.36 Bn          | 14.20%          | 11.50 Bn                 |
| Excess Crude                             | 12.00 Bn          | 1.90%           | 49.42 Bn                 |
| Exchange Gain                            | 1.2 Bn            | 0.20%           | 84.24 Bn                 |
| Ecological Fund                          | 4.2 Bn            | 0.70%           | -                        |
| Electronic Money Transfer<br>LEVY (EMTL) | 2.5 Bn            | 0.40%           | -                        |
| FOREX Equalization Mineral               | 1.8 Bn            | 0.30%           | -                        |
| Other FAAC Distributions                 | 108.73 Bn         | 17.70%          | -                        |
| Opening Balance                          | 25 Bn             | 4.06%           | 2.50%                    |
| Domestic Grants                          | 46.80 Bn          | 7.60%           | 17.87 Bn                 |
| Foreign Grants                           | 61.97 Bn          | 10.10%          | 5 Bn                     |
| Domestic Loans                           | 0                 | 0.00%           | 25.50 Bn                 |
| Foreign Loans                            | 140.27 Bn         | 22.80%          | 16.21 Bn                 |
| <b>Total Revenue</b>                     | <b>615.857 Bn</b> | <b>100.00%</b>  | <b>358.7 Bn</b>          |

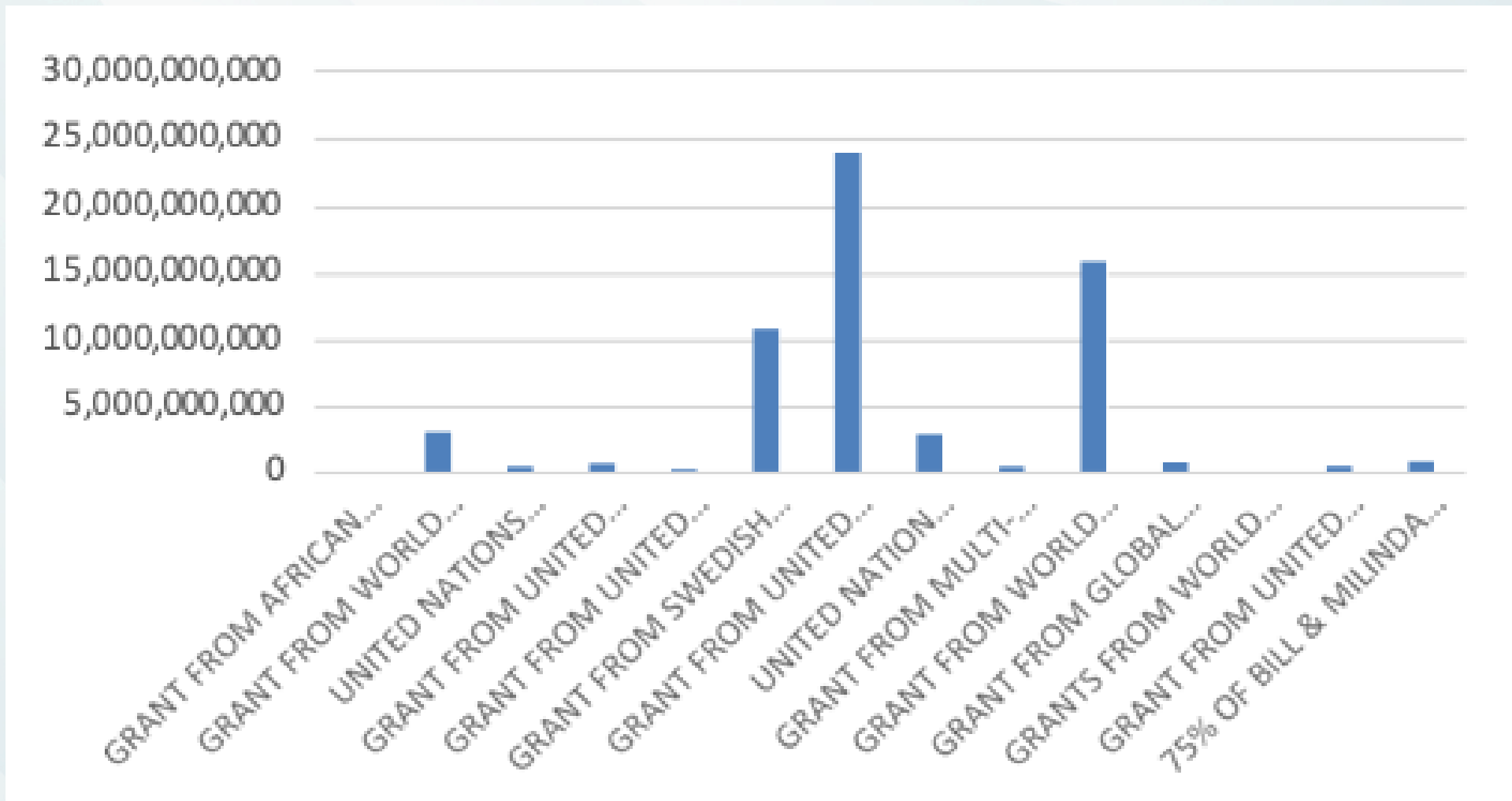
## 2025 Budget Revenue and Financing



## Domestic Grants: 46.80 Bn

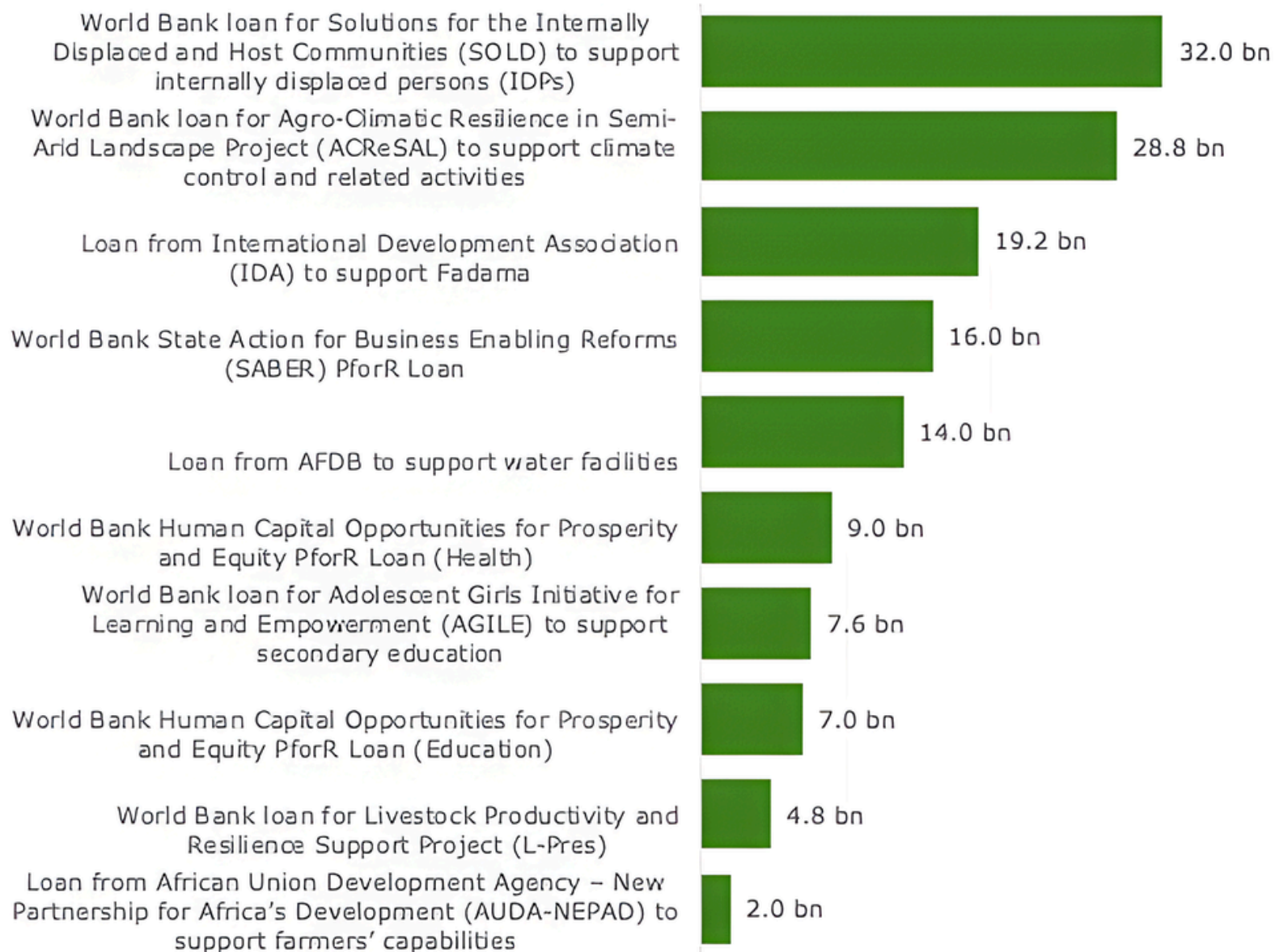


## Foreign Grants: 61.97 Bn



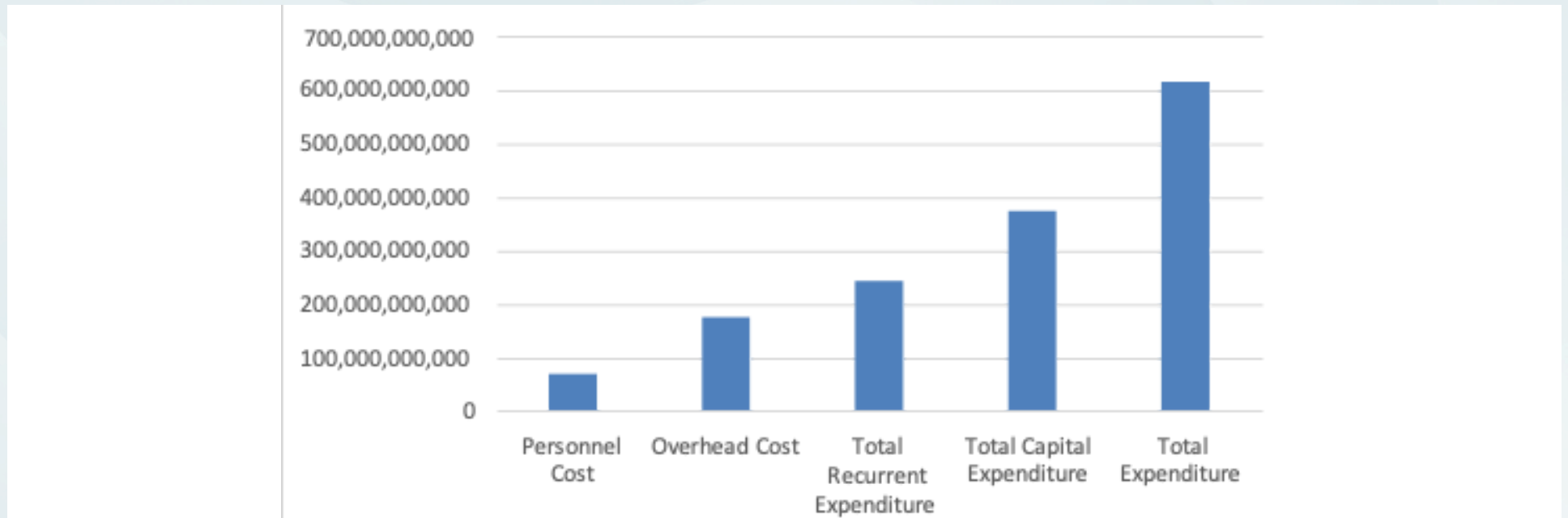
**WHERE WILL THE GOVERNMENT SOURCE  
THE LOANS?**

## Foreign Loans

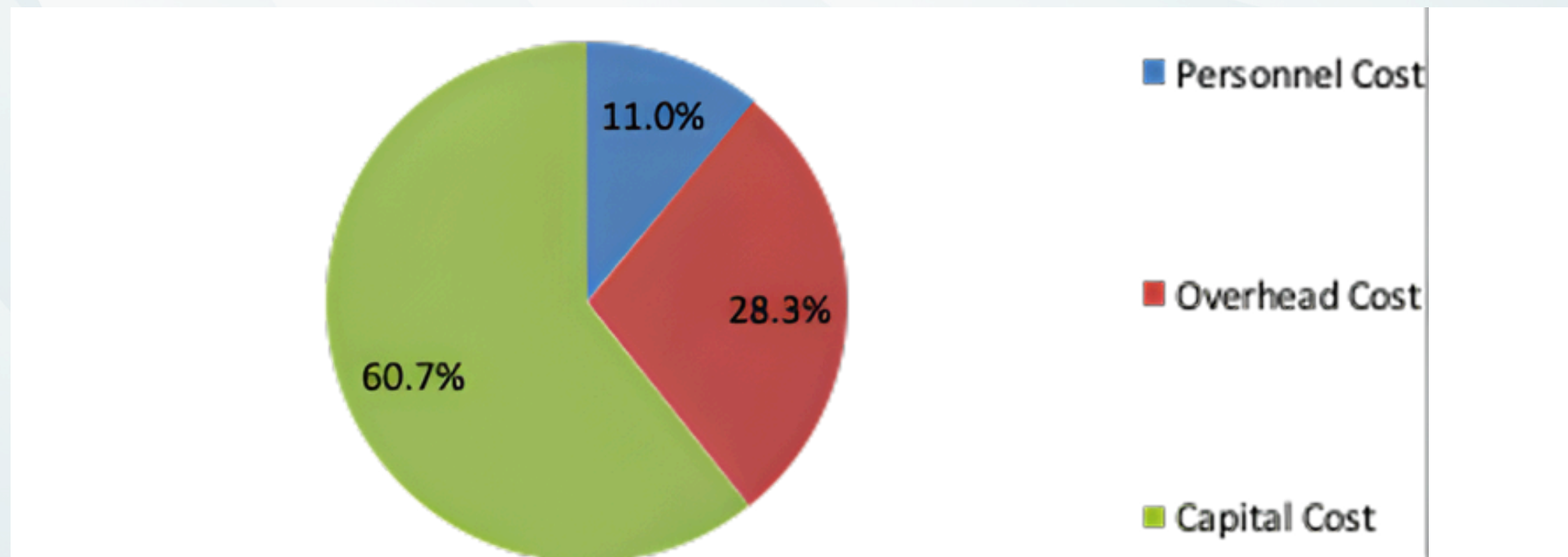


| Expenditure                        | 2025 Budget Target     | 2025 % of Total Budgeted Expenditure | Previous Year Target   | Previous Year Actual   |
|------------------------------------|------------------------|--------------------------------------|------------------------|------------------------|
| <b>Recurrent Expenditure</b>       | -                      | -                                    | -                      | -                      |
| <b>Personnel Cost</b>              | 67,865,524,000         | 11.00%                               | 50,286,879,000         | 26,175,980,624.26      |
| Overhead Cost                      | 174,313,180,000        | 28.30%                               | 100,074,007,000        | 37,216,155,143.25      |
| <b>Total Recurrent Expenditure</b> | 242,178,704,000        | 39.30%                               | 150,360,886,000        | 63,392,135,768         |
| <b>Total Capital Expenditure</b>   | 373,679,246,000        | 60.70%                               | 208,371,260,000        | 78,271,287,568.94      |
| <b>Total Expenditure</b>           | <b>615,857,950,000</b> | <b>100.00%</b>                       | <b>358,732,146,000</b> | <b>141,663,423,336</b> |

## 2025 Budgeted Expenditure



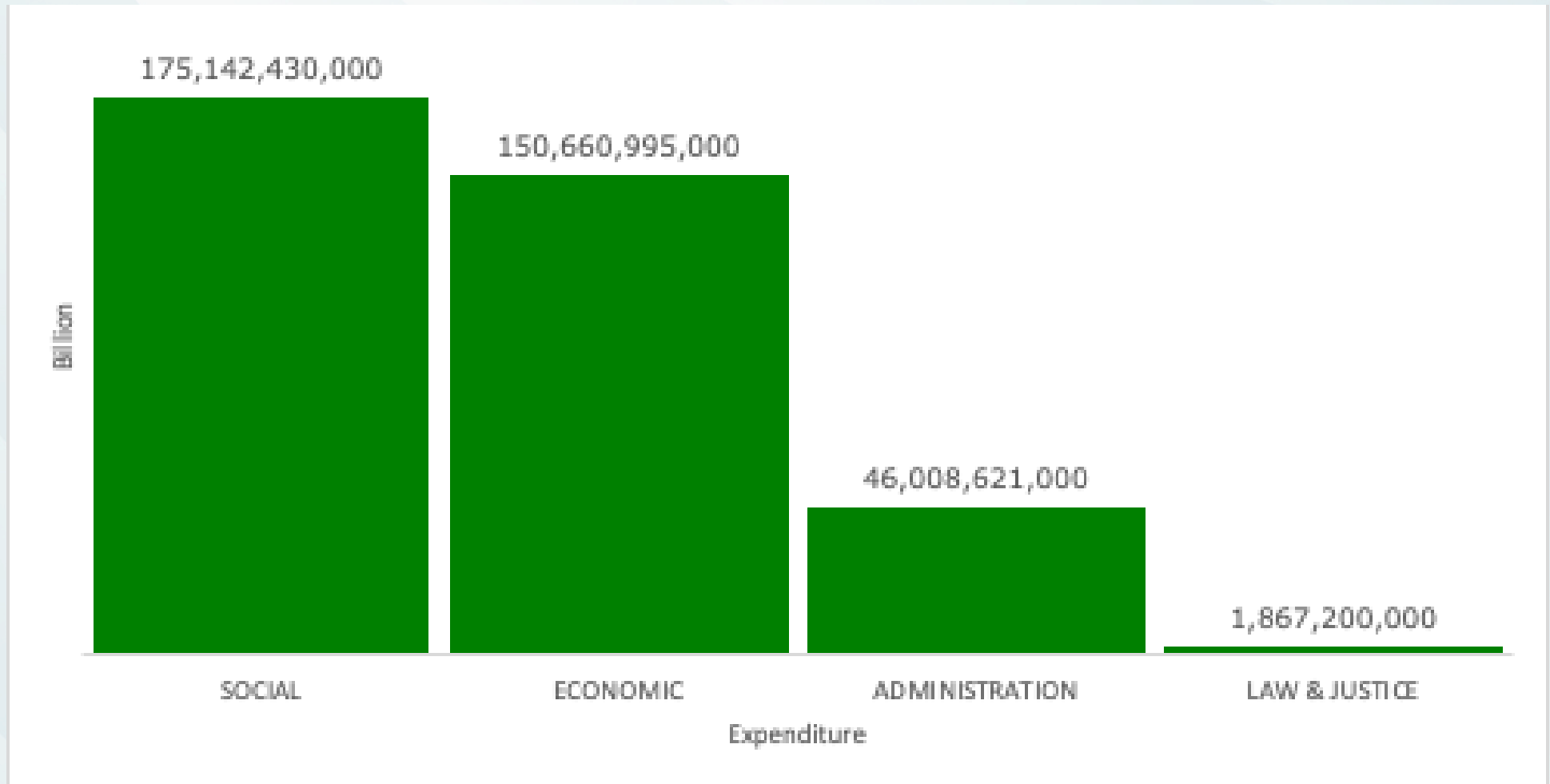
## Expenditure Type as % of Total 2025 Budget



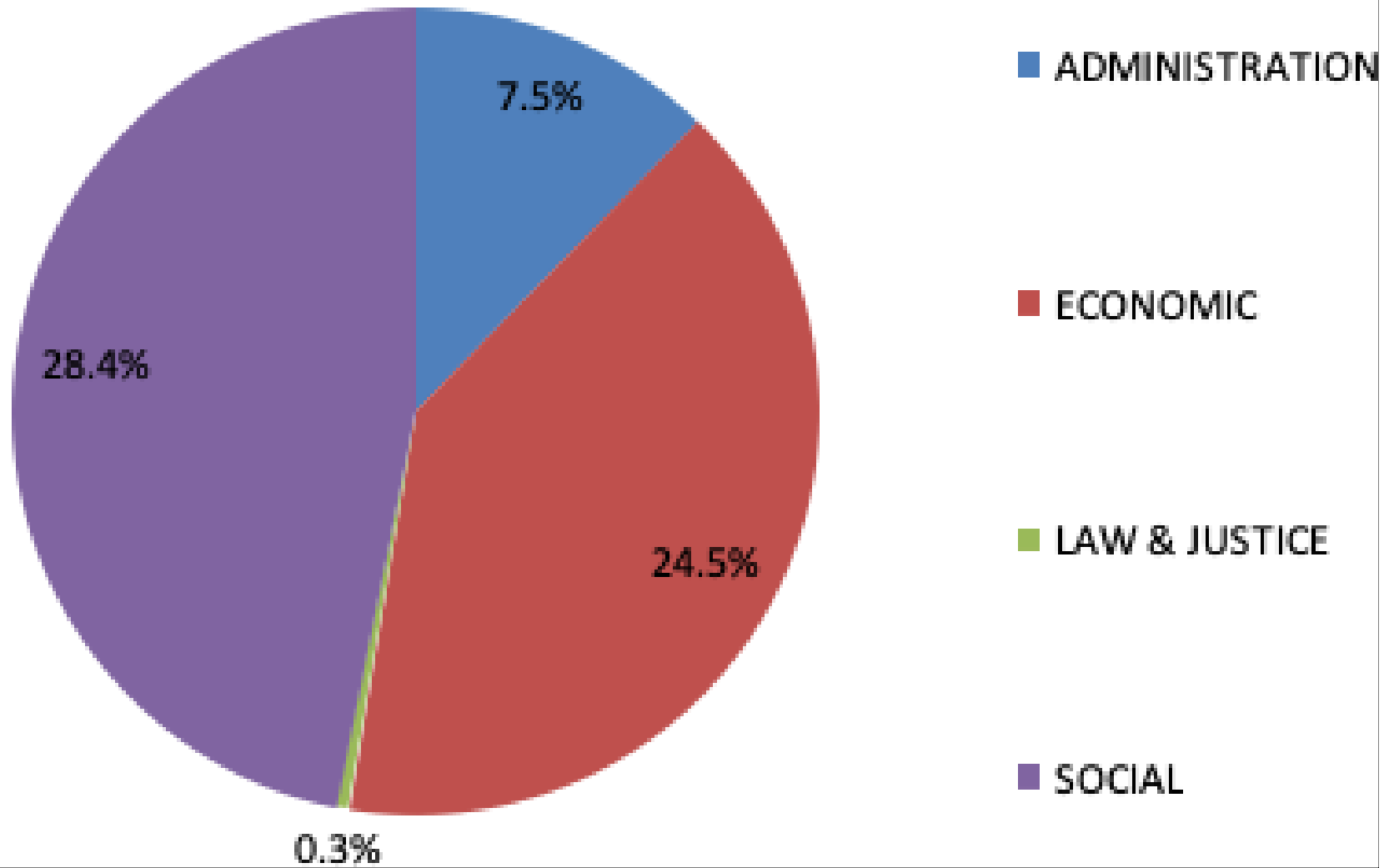
## Capital Budget By Sectoral Classification

| SECTORS                     | BUDGETED FIGURE        | % OF CAPITAL EXPENDIUTRE | Previous Year Budget (₱) |
|-----------------------------|------------------------|--------------------------|--------------------------|
| ADMINISTRATION              | 46,008,621,000         | 7.50%                    | 22,440,171,000.00        |
| ECONOMIC                    | 150,660,995,000        | 24.50%                   | 105,243,997,000.00       |
| LAW & JUSTICE               | 1,867,200,000          | 0.30%                    | 844,548,000.00           |
| SOCIAL                      | 175,142,430,000        | 28.40%                   | 79,842,544,000.00        |
| <b>Total Capital BUDGET</b> | <b>373,679,246,000</b> | <b>60.70%</b>            | <b>208,371,260,000</b>   |

## 2025 Budgeted Expenditure



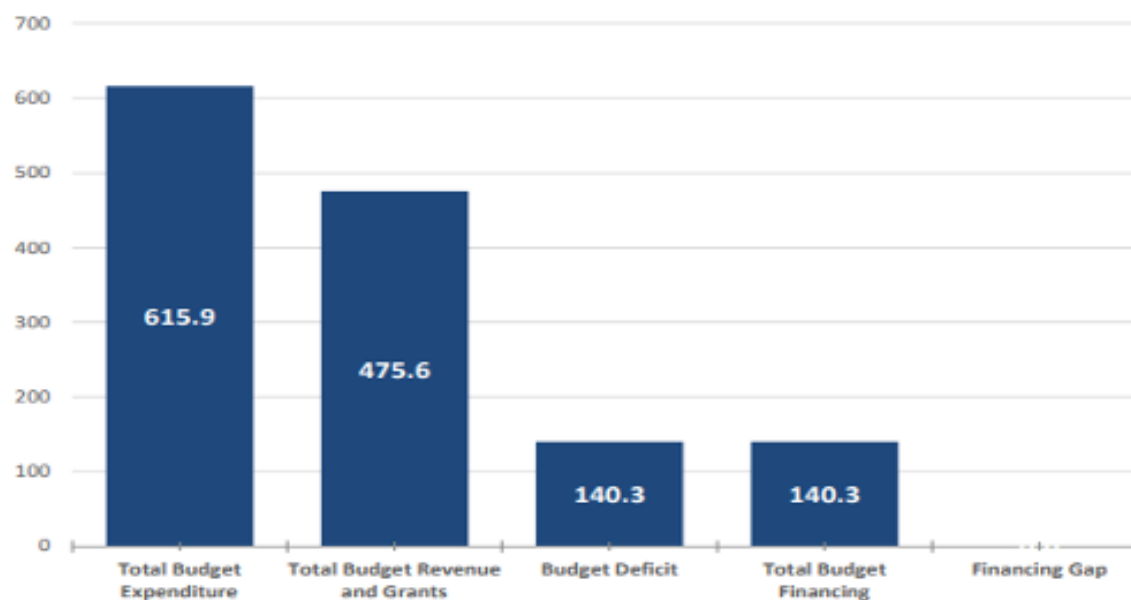
## Expenditure Type as % of Total 2025 Budget



# General Framework

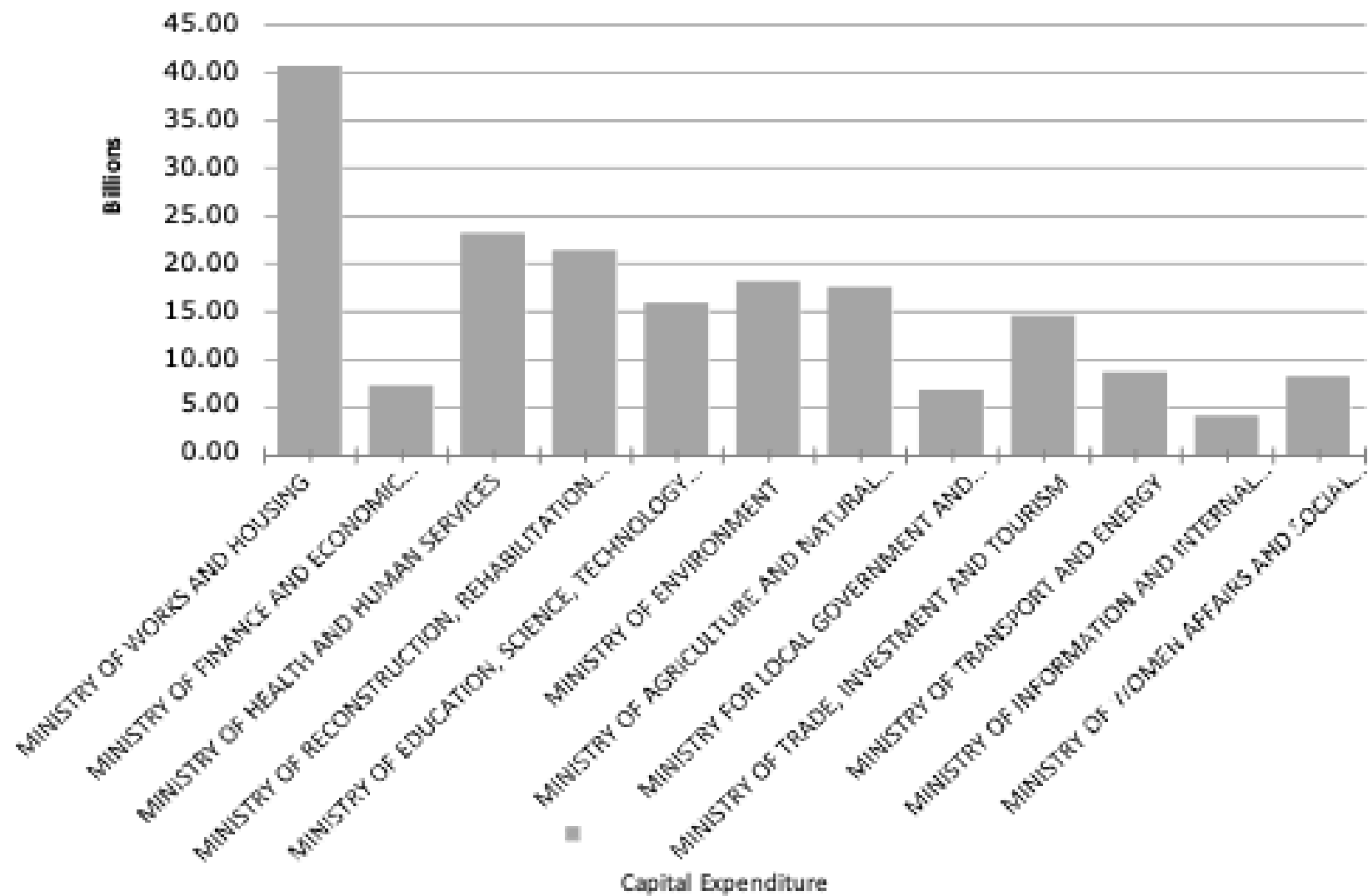
| Budget Line Item                | 2025 Approved Budget Naira | Previous Year Actual | Previous Year Budget Target | Budget Execution |
|---------------------------------|----------------------------|----------------------|-----------------------------|------------------|
| Total Budget Expenditure        | 615,857,950,000.00         | 141,663,423,336.50   | 358,732,146,000.00          | 39.50%           |
| Total Budget Revenue and Grants | 475,586,283,000.00         | 109,621,288,691.10   | 308,982,692,000.00          | 35.50%           |
| Budget Deficit                  | 140,271,667,000.00         | 32,042,134,645.40    | 49,749,454,000.00           | 64.40%           |
| Total Budget Financing          | 140,271,667,000.00         | 21,054,684,365.20    | 49,749,454,000.00           | 42.30%           |
| Financing Gap                   | 0                          | 10,987,450,280.20    | 0                           | -                |

## 2025 Budget General Framework Billion Naira

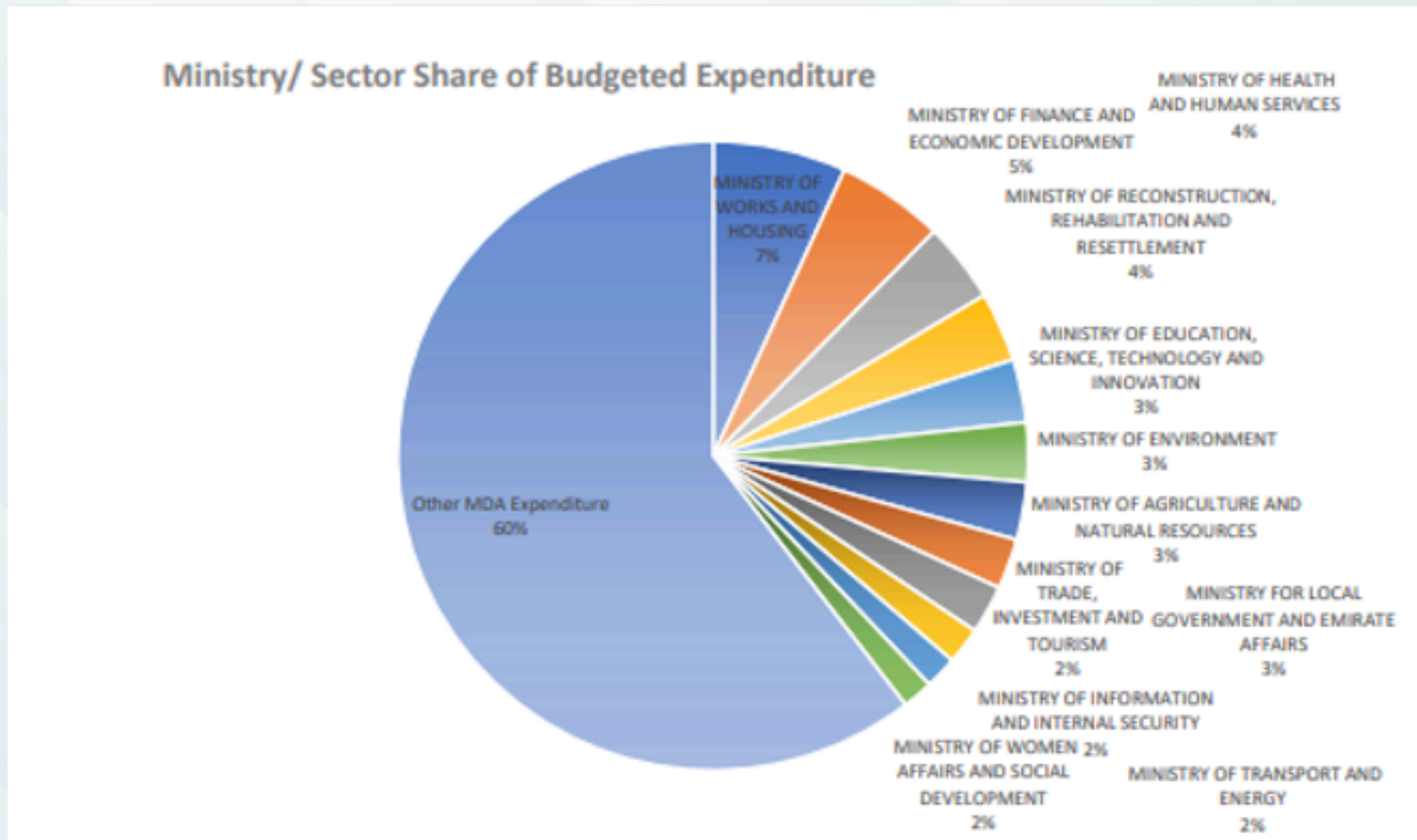


# Sectoral Classification Of Budget Expenditure

| Top Sector/Ministry Allocation                              | 2025 Budget Target     |                        | % of Total Budgeted Expenditure | Previous Year Target   | Previous Year Actual   |
|---|------------------------|------------------------|---------------------------------|------------------------|------------------------|
|   | Capital Expenditure    | Total Expenditure      |                                 | Total Expenditure      | Total Expenditure      |
| MINISTRY OF WORKS AND HOUSING                               | 40,602,000,000         | 42,196,875,000         | 6.90%                           | 16,676,716,000.00      | 14,998,032,131.23      |
| MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT                | 7,170,000,000          | 34,000,893,000         | 5.50%                           | 29,872,286,000.00      | 15,886,894,512.15      |
| MINISTRY OF HEALTH AND HUMAN SERVICES                       | 23,127,625,000         | 25,368,674,000         | 4.10%                           | 7,976,102,000.00       | 2,592,771,159.65       |
| MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 21,342,800,000         | 22,026,737,000         | 3.60%                           | 2,802,114,000.00       | 5,111,504,217.96       |
| MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION   | 15,850,000,000         | 19,912,254,000         | 3.20%                           | 3,702,000,000.00       | 1,159,632,734.80       |
| MINISTRY OF ENVIRONMENT                                     | 18,070,391,000         | 18,714,278,000         | 3.00%                           | 8,579,941,900.00       | 38,748,617.50          |
| MINISTRY OF AGRICULTURE AND NATURAL RESOURCES               | 17,500,000,000         | 18,292,500,000         | 3.00%                           | 6,721,076,000.00       | 3,931,095,108.94       |
| MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS           | 6,729,015,000          | 15,972,851,000         | 2.60%                           | 34,067,860,000.00      | 26,157,198,854.65      |
| MINISTRY OF TRADE, INVESTMENT AND TOURISM                   | 14,500,000,000         | 15,366,909,000         | 2.50%                           | 11,072,563,000.00      | 19,675,393,139.24      |
| MINISTRY OF TRANSPORT AND ENERGY                            | 8,606,000,000          | 11,579,540,000         | 1.90%                           | 10,496,549,000.00      | 5,135,400,224.35       |
| MINISTRY OF INFORMATION AND INTERNAL SECURITY               | 4,040,000,000          | 10,418,450,000         | 1.70%                           | 15,866,140,000.00      | 16,527,993,823.98      |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT            | 8,134,900,000          | 9,677,109,000          | 1.60%                           | 25,434,161,000.00      | 9,018,270,759.02       |
| Other MDA Expenditure                                       | 188,006,515,000        | <b>372,330,880,000</b> | <b>60.50%</b>                   | -                      | -                      |
| Total (Except Other MDA Expenditure)                        | <b>373,679,246,000</b> | <b>243,527,070,000</b> | <b>39.50%</b>                   | <b>173,267,508,900</b> | <b>120,232,935,283</b> |
| Total Budgeted Expenditure                                  | -                      | <b>615,857,950,000</b> | <b>100.00%</b>                  | -                      | -                      |



# Ministry/Sector Share of Budgeted Expenditure



## Total Expenditure by Programme (Sector, Objective and Programme)

| Location                                 | 2024 Original Budget      | 2025 Approved Budget      |
|--|---------------------------|---------------------------|
| <i>Total Expenditure</i>                 | <u>358,732,146,000.00</u> | <u>615,857,950,000.00</u> |
| Agriculture                              | 11,166,703,000.00         | 28,431,124,000.00         |
| Societal Re-orientation                  | 21,884,592,900.00         | 34,088,365,000.00         |
| Poverty Alleviation                      | 4,471,079,000.00          | 16,038,045,000.00         |
| Health                                   | 52,016,515,000.00         | 92,103,807,000.00         |
| Education                                | 39,577,949,000.00         | 74,713,670,000.00         |
| Housing and Urban Development            | 50,924,732,000.00         | 66,998,676,000.00         |
| Gender                                   | 4,887,296,000.00          | 9,677,109,000.00          |
| Youth                                    | 1,126,371,000.00          | 1,651,325,000.00          |
| Environmental Improvement                | 5,493,016,000.00          | 22,426,848,000.00         |
| Water Resources and Rural Development    | 9,725,282,000.00          | 13,628,023,000.00         |
| Information Communication and Technology | 711,099,000.00            | 5,251,500,000.00          |
| Growing the Private Sector               | 4,102,037,000.00          | 18,642,108,000.00         |
| Reform of Government and Governance      | 146,574,722,000.00        | 218,256,407,000.00        |
| Rail                                     | 6,056,872,100.00          | 13,928,063,000.00         |
| Water Ways                               | 13,880,000.00             | 22,880,000.00             |

## Personnel Expenditure by Programme (Sector, Objective and Programme)

| Location                                 | 2024 Original Budget     | 2025 Approved Budget     |
|--|--------------------------|--------------------------|
| <i>Total Personnel Expenditure</i>       | <u>50,286,879,000.00</u> | <u>67,865,524,000.00</u> |
| Agriculture                              | 651,177,000.00           | 375,489,000.00           |
| Societal Re-orientation                  | 193,744,000.00           | 263,712,000.00           |
| Health                                   | 13,338,977,000.00        | 15,581,270,000.00        |
| Education                                | 10,294,905,000.00        | 10,464,324,000.00        |
| Housing and Urban Development            | 684,975,000.00           | 722,880,000.00           |
| Gender                                   | 106,588,000.00           | 76,318,000.00            |
| Youth                                    | 644,844,000.00           | 956,625,000.00           |
| Environmental Improvement                | 927,830,000.00           | 1,286,869,000.00         |
| Water Resources and Rural Development    | 389,800,000.00           | 470,606,000.00           |
| Information Communication and Technology | 518,099,000.00           | 688,500,000.00           |
| Growing the Private Sector               | 650,107,000.00           | 854,836,000.00           |
| Reform of Government and Governance      | 21,833,953,000.00        | 36,051,215,000.00        |
| Rail                                     | 38,000,000.00            | 50,000,000.00            |
| Water Ways                               | 13,880,000.00            | 22,880,000.00            |

## Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

| Location                                    | 2024 Original Budget            | 2025 Approved Budget             |
|---|---------------------------------|----------------------------------|
| <b>Total Non-Debt Recurrent Expenditure</b> | <b><u>81,620,016,000.00</u></b> | <b><u>154,309,180,000.00</u></b> |
| Agriculture                                 | 71,804,000.00                   | 1,316,635,000.00                 |
| Societal Re-orientation                     | 13,479,278,900.00               | 20,316,738,000.00                |
| Poverty Alleviation                         | 699,866,000.00                  | 2,168,045,000.00                 |
| Health                                      | 2,129,826,000.00                | 9,328,978,000.00                 |
| Education                                   | 3,584,938,000.00                | 8,998,521,000.00                 |
| Housing and Urban Development               | 815,452,000.00                  | 4,866,130,000.00                 |
| Gender                                      | 561,441,000.00                  | 1,465,891,000.00                 |
| Youth                                       | 387,662,000.00                  | 614,700,000.00                   |
| Environmental Improvement                   | 477,165,000.00                  | 1,312,248,000.00                 |
| Water Resources and Rural Development       | 2,287,277,000.00                | 3,427,417,000.00                 |
| Information Communication and Technology    | 93,000,000.00                   | 163,000,000.00                   |
| Growing the Private Sector                  | 193,139,000.00                  | 1,339,172,000.00                 |
| Reform of Government and Governance         | 54,360,650,000.00               | 94,930,171,000.00                |
| Rail  | 2,478,517,100.00                | 4,061,534,000.00                 |

## Debt Service Expenditure by Programme (Sector, Objective and Programme)

| Location                                     | 2024 Original Budget            | 2025 Approved Budget            |
|--|---------------------------------|---------------------------------|
| <b><i>Total Debt Service Expenditure</i></b> | <b><u>18,453,991,000.00</u></b> | <b><u>20,004,000,000.00</u></b> |
| Growing the Private Sector                   | 6,405,000.00                    | 4,000,000.00                    |
| Reform of Government and Governance          | 18,447,586,000.00               | 20,000,000,000.00               |

## Capital Expenditure by Programme (Sector, Objective and Programme)

| Location                                 | 2024 Original Budget             | 2025 Approved Budget             |
|--|----------------------------------|----------------------------------|
| <b>Total Capital Expenditure</b>         | <b><u>208,371,260,000.00</u></b> | <b><u>373,679,246,000.00</u></b> |
| Agriculture                              | 10,443,722,000.00                | 26,739,000,000.00                |
| Societal Re-orientation                  | 8,211,570,000.00                 | 13,507,915,000.00                |
| Poverty Alleviation                      | 3,771,213,000.00                 | 13,870,000,000.00                |
| Health                                   | 36,547,712,000.00                | 67,193,559,000.00                |
| Education                                | 25,698,106,000.00                | 55,250,825,000.00                |
| Housing and Urban Development            | 49,424,305,000.00                | 61,409,666,000.00                |
| Gender                                   | 4,219,267,000.00                 | 8,134,900,000.00                 |
| Youth                                    | 93,865,000.00                    | 80,000,000.00                    |
| Environmental Improvement                | 4,088,021,000.00                 | 19,827,731,000.00                |
| Water Resources and Rural Development    | 7,048,205,000.00                 | 9,730,000,000.00                 |
| Information Communication and Technology | 100,000,000.00                   | 4,400,000,000.00                 |
| Growing the Private Sector               | 3,252,386,000.00                 | 16,444,100,000.00                |
| Reform of Government and Governance      | 51,932,533,000.00                | 67,275,021,000.00                |
| Rail                                     | 3,540,355,000.00                 | 9,816,529,000.00                 |

## Total Expenditure by Functional Classification (CoFOG)

| Function                         | 2024 Original Budget      | 2025 Approved Budget      | % Change in 2025 Budget |
|----------------------------------|---------------------------|---------------------------|-------------------------|
| Total Expenditure                | <u>358,732,146,000.00</u> | <u>615,857,950,000.00</u> | <u>71.70%</u>           |
| GENERAL PUBLIC SERVICES          | 89,029,630,000.00         | 133,545,512,000.00        | 50.00%                  |
| PUBLIC ORDER AND SAFETY          | 7,891,504,000.00          | 22,757,284,000.00         | 188.40%                 |
| ECONOMIC AFFAIRS                 | 68,373,919,100.00         | 128,627,302,000.00        | 88.10%                  |
| ENVIRONMENTAL PROTECTION         | 5,451,816,000.00          | 20,513,108,000.00         | 276.30%                 |
| HOUSING AND COMMUNITY AMMENITIES | 47,459,660,900.00         | 56,813,562,000.00         | 19.70%                  |
| HEALTH                           | 54,734,351,000.00         | 90,980,482,000.00         | 66.20%                  |
| RECREATION, CULTURE AND RELIGION | 20,407,695,000.00         | 27,719,611,000.00         | 35.80%                  |
| EDUCATION                        | 39,837,093,000.00         | 73,020,467,000.00         | 83.30%                  |
| SOCIAL PROTECTION                | 25,546,477,000.00         | 61,880,622,000.00         | 142.20%                 |

## Capital Expenditure by Functional Classification

| Function                                       | 2024 Original Budget             | 2025 Approved Budget             |
|--|----------------------------------|----------------------------------|
| <b><i><u>Total Capital Expenditure</u></i></b> | <b><u>208,371,260,000.00</u></b> | <b><u>373,679,246,000.00</u></b> |
| GENERAL PUBLIC SERVICES                        | 19,817,099,000.00                | 31,693,421,000.00                |
| PUBLIC ORDER AND SAFETY                        | 3,146,548,000.00                 | 4,167,200,000.00                 |
| ECONOMIC AFFAIRS                               | 63,061,418,000.00                | 114,527,076,000.00               |
| ENVIRONMENTAL PROTECTION                       | 4,048,021,000.00                 | 18,307,731,000.00                |
| HOUSING AND COMMUNITY AMMENITIES               | 36,900,557,000.00                | 42,078,815,000.00                |
| HEALTH   | 36,357,318,000.00                | 66,478,059,000.00                |
| RECREATION, CULTURE AND RELIGION               | 8,907,280,000.00                 | 13,153,900,000.00                |
| EDUCATION                                      | 25,876,500,000.00                | 52,989,144,000.00                |
| SOCIAL PROTECTION                              | 10,256,519,000.00                | 30,283,900,000.00                |

## Personnel Expenditure by Functional Classification

| Function                                  | 2024 Original Budget            | 2025 Approved Budget            |
|---|---------------------------------|---------------------------------|
| <b><u>Total Personnel Expenditure</u></b> | <b><u>50,286,879,000.00</u></b> | <b><u>67,865,524,000.00</u></b> |
| GENERAL PUBLIC SERVICES                   | 4,844,628,000.00                | 7,281,525,000.00                |
| PUBLIC ORDER AND SAFETY                   | 1,429,715,000.00                | 2,023,793,000.00                |
| ECONOMIC AFFAIRS                          | 1,938,981,000.00                | 2,126,789,000.00                |
| ENVIRONMENTAL PROTECTION                  | 927,830,000.00                  | 1,271,569,000.00                |
| HOUSING AND COMMUNITY AMMENITIES          | 713,464,000.00                  | 842,632,000.00                  |
| HEALTH                                    | 16,338,977,000.00               | 16,581,270,000.00               |
| RECREATION, CULTURE AND RELIGION          | 1,038,371,000.00                | 1,368,966,000.00                |
| EDUCATION                                 | 10,294,905,000.00               | 10,271,124,000.00               |
| SOCIAL PROTECTION                         | 12,760,008,000.00               | 26,097,856,000.00               |

## Other Non-Debt Recurrent Expenditure by Functional Classification

| Function   | 2024 Original Budget            | 2025 Approved Budget             |
|--|---------------------------------|----------------------------------|
| <b><u>Total Other Non-Debt Recurrent Expenditure</u></b> | <b><u>81,620,016,000.00</u></b> | <b><u>154,309,180,000.00</u></b> |
| GENERAL PUBLIC SERVICES                                  | 45,913,912,000.00               | 74,566,566,000.00                |
| PUBLIC ORDER AND SAFETY                                  | 3,315,241,000.00                | 16,566,291,000.00                |
| ECONOMIC AFFAIRS   | 3,373,520,100.00                | 11,973,437,000.00                |
| ENVIRONMENTAL PROTECTION                                 | 475,965,000.00                  | 933,808,000.00                   |
| HOUSING AND COMMUNITY AMMENITIES                         | 9,845,639,900.00                | 13,892,115,000.00                |
| HEALTH   | 2,038,056,000.00                | 7,921,153,000.00                 |
| RECREATION, CULTURE AND RELIGION                         | 10,462,044,000.00               | 13,196,745,000.00                |
| EDUCATION  | 3,665,688,000.00                | 9,760,199,000.00                 |
| SOCIAL PROTECTION  | 2,529,950,000.00                | 5,498,866,000.00                 |

## Debt Service Expenditure by Functional Classification

| Function                                     | 2024 Original Budget            | 2025 Approved Budget            |
|--|---------------------------------|---------------------------------|
| <b><u>Total Debt Service Expenditure</u></b> | <b><u>18,453,991,000.00</u></b> | <b><u>20,004,000,000.00</u></b> |
| GENERAL PUBLIC SERVICES                      | 18,453,991,000.00               | 20,004,000,000.00               |
| PUBLIC DEBT TRANSACTIONS                     | 18,453,991,000.00               | 20,004,000,000.00               |

# Top Capital Projects: 2025 Approved Budget

| Project   | Line Ministry/Agency   | Location(s) | LGA(s)     | Amount         |
|---|--|-------------|------------|----------------|
| Erosion & Flood Control/Desilting, Evacuation, Dregging at Bolori, Maiduguri International Hotel and Giwa Barrack Jere LGA  | MINISTRY OF ENVIRONMENT  | Borno       | Jere       | 15,176,391,000 |
| Rehabilitation of Maiduguri International Hotel and others infrastructures.   | MINISTRY OF TRADE, INVESTMENT AND TOURISM                          | Borno       | Mmc        | 8,000,000,000  |
| Construction Of Health Centers at KUKAWA LGA  | MINISTRY OF HEALTH AND HUMAN SERVICES                              | Borno       | Kukawa     | 7,236,000,000  |
| Reconstruction Of 40 Nos. Two Bedroom Flats for Urban and Rural Housing Based on Traditionally & Environmentally Accepted Homes, Reconstruction Of 50 Nos. Three Bedroom Flats, 10 Each in Any of the 21 Severely Affected LGAs | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR) | Borno       | State wide | 6,878,000,000  |
| Construction Of Flyover Bridge at post office in jere lga   | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Jere       | 6,000,000,000  |
| Construction Of Hotel Buildings in Damboa, Uba, Gwoza, Baga & Bama Lgas   | MINISTRY OF TRADE, INVESTMENT AND TOURISM                          | Borno       | State wide | 5,500,000,000  |
| Purchase Of 20Nos. of Toyota Hilux, 10Nos. of Toyota Hiace Bus And 20Nos. of Volkswagen Wagon Vehicle for Ministry of finance   | MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT                       | Borno       | State wide | 5,400,000,000  |
| Construction Of Health Centers at BAYO LGA  | MINISTRY OF HEALTH AND HUMAN SERVICES                              | Borno       | Bayo       | 5,200,000,000  |
| Provision Of Road & Drains at Waka College Of Education Biu lga   | BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)                        | Borno       | Biu        | 5,079,247,000  |

# Top Capital Projects: 2025 Approved Budget

| Project   | Line Ministry/Agency   | Location(s) | LGA(s)     | Amount                 |
|---|--|-------------|------------|------------------------|
| Construction of new roads @ bama lga  | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Bama       | 5,000,000,000          |
| Construction of new roads @ gubio lga   | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Gubio      | 5,000,000,000          |
| Construction of Road From bypass to galtimari Overlying Road at barrack in jere Lga                                       | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Jere       | 5,000,000,000          |
| Provision of Infrastructures in mafa Lga.   | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS                  | Borno       | Mafa       | 4,400,045,000          |
| Completion Of Construction of Newly International Conference Center (ICC) at Maiduguri.                                   | SECRETARY TO THE STATE GOVERNMENT (SSG)                            | Borno       | Mmc        | 4,000,000,000          |
| Construction of General Infrastructures, Rural Roads Networks, Energy Facilities, Drainage, and Housing across the State. | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR) | Borno       | State wide | 4,000,000,000          |
| completion of ongoing roads within mmc lga.   | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Mmc        | 4,000,000,000          |
| Completion Of Flyover Bridge west end in mmc lga  | MINISTRY OF WORKS AND HOUSING                                      | Borno       | Mmc        | 4,000,000,000          |
| <b>Total Top Capital Projects 2025</b>  | -  | -           | -          | <b>99,869,683,000</b>  |
| <b>Total Capital Projects 2025</b>  | -  | -           | -          | <b>373,679,246,000</b> |
| <b>% share of total top capital projects vs. capital projects for 2025</b>  | -  | -           | -          | <b>26.73%</b>          |
| <b>Total Budget 2025</b>  | -  | -           | -          | <b>615,857,950,000</b> |
| <b>% share of total top capital projects vs. total budget for 2025</b>  | -  | -           | -          | <b>16.22%</b>          |

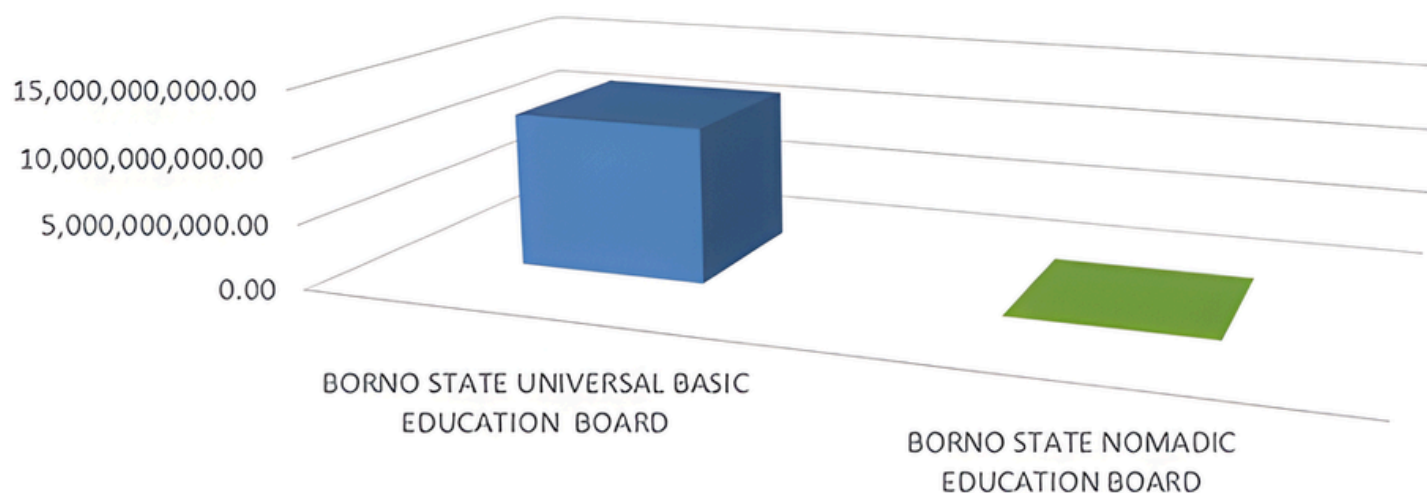
# Social Sector

This section presents an overview of the Basic Education and Primary healthcare budget for 2025

## Basic Education Expenditure by Administrative Classification

**Table 1:**

| SUMMARY   | 2025 Approved Budget |
|---|----------------------|
| MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION | 11,764,775,000.00    |
| BORNO STATE UNIVERSAL BASIC EDUCATION BOARD               | 11,760,675,000.00    |
| BORNO STATE NOMADIC EDUCATION BOARD                       | 4,100,000.00         |



# Basic Education Expenditure by Economic Classification

**Table 2:**

| DETAILED COMPREHENSIVE 2025 Approved Budget        | 2025 Approved Budget        |
|--|-----------------------------|
| <b>Total Expenditure</b>                           | <b>11,764,775,000.00</b>    |
| <i>PERSONNEL COST</i>                              | <b><u>81,675,000.00</u></b> |
| SALARY   | 68,675,000.00               |
| NON REGULAR ALLOWANCES                             | 13,000,000.00               |
| OVERHEAD COST                                      | <b>679,700,000.00</b>       |
| TRAVEL & TRANSPORT - GENERAL                       | <b>100,900,000.00</b>       |
| LOCAL TRAVEL & TRANSPORT: TRAINING                 | 100,900,000.00              |
| UTILITIES - GENERAL                                | <b>7,500,000.00</b>         |
| ELECTRICITY CHARGES                                | 7,500,000.00                |
| MATERIALS & SUPPLIES - GENERAL                     | <b>10,173,000.00</b>        |
| OFFICE STATIONERIES / COMPUTER CONSUMABLES         | 10,173,000.00               |
| MAINTENANCE SERVICES - GENERAL                     | <b>36,046,000.00</b>        |
| MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 25,146,000.00               |
| MAINTENANCE OF OFFICE FURNITURE                    | 5,200,000.00                |
| MAINTENANCE OF OFFICE / IT EQUIPMENTS              | 2,700,000.00                |
| MAINTENANCE OF PLANTS/GENERATORS                   | 3,000,000.00                |
| TRAINING - GENERAL                                 | <b>322,500,000.00</b>       |

# Basic Education Expenditure by Economic Classification

|  |                                 |
|--|---------------------------------|
| LOCAL TRAINING                               | 322,500,000.00                  |
| OTHER SERVICES - GENERAL                     | <b>65,699,000.00</b>            |
| SECURITY SERVICES                            | 65,699,000.00                   |
| CONSULTING & PROFESSIONAL SERVICES - GENERAL | <b>1,200,000.00</b>             |
| FINANCIAL CONSULTING                         | 1,200,000.00                    |
| FUEL & LUBRICANTS - GENERAL                  | <b>9,422,000.00</b>             |
| MOTOR VEHICLE FUEL COST                      | 9,422,000.00                    |
| FINANCIAL CHARGES - GENERAL                  | <b>60,000.00</b>                |
| BANK CHARGES (OTHER THAN INTEREST)           | 60,000.00                       |
| MISCELLANEOUS EXPENSES GENERAL               | <b>126,200,000.00</b>           |
| REFRESHMENT & MEALS                          | 26,200,000.00                   |
| HONORARIUM & SITTING ALLOWANCE               | 100,000,000.00                  |
| <b><i>CAPITAL EXPENDITURE</i></b>            | <b><u>11,003,400,000.00</u></b> |
| <b>PURCHASE OF FIXED ASSETS - GENERAL</b>    | <b>2,376,385,000.00</b>         |
| PURCHASE OF OFFICE FURNITURE AND FITTINGS    | 589,550,000.00                  |
| HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS     | 27,607,000.00                   |
| PURCHASE OF COMPUTER PRINTERS                | 5,854,000.00                    |
| PURCHASE OF PHOTOCOPYING MACHINES            | 5,749,000.00                    |

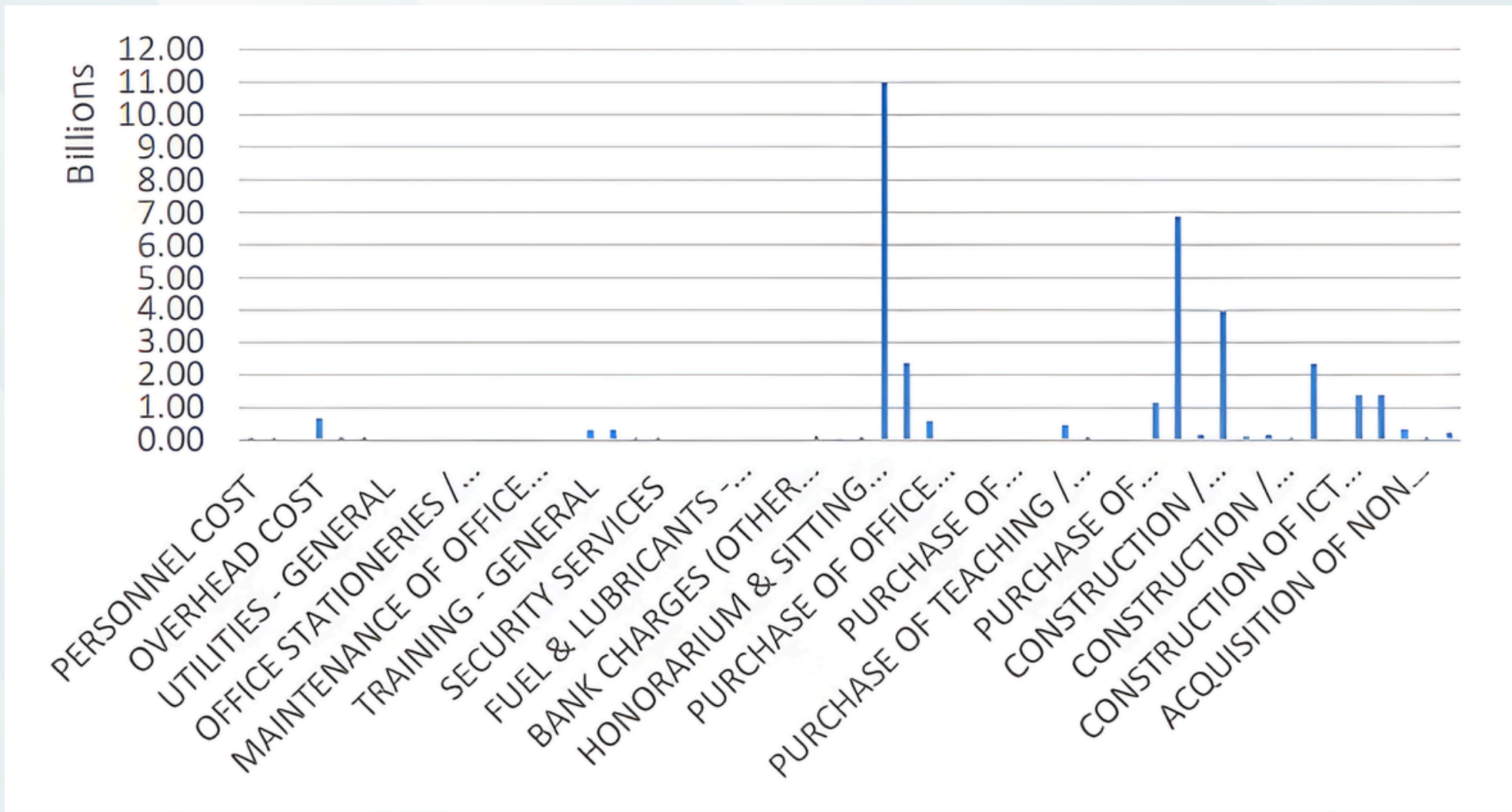
## Basic Education Expenditure by Economic Classification

|   |                         |
|---|-------------------------|
| PURCHASE OF SCANNERS                                      | 6,851,000.00            |
| PURCHASE OF POWER GENERATING SET                          | 1,000,000.00            |
| PURCHASE OF TEACHING / LEARNING AID EQUIPMENT             | 462,500,000.00          |
| PURCHASE OF LIBRARY BOOKS & EQUIPMENT                     | 95,484,000.00           |
| PURCHASE OF SPORTING / GAMING EQUIPMENT                   | 10,762,000.00           |
| PURCHASE OF RECREATIONAL FACILITIES                       | 16,012,000.00           |
| PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT        | 1,155,016,000.00        |
| <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>6,877,305,000.00</b> |
| CONSTRUCTION / PROVISION OF WATER FACILITIES              | 165,125,000.00          |
| CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 3,945,780,000.00        |
| CONSTRUCTION / PROVISION OF LIBRARIES                     | 132,050,000.00          |
| CONSTRUCTION / PROVISION OF SPORTING FACILITIES           | 171,150,000.00          |
| CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES       | 66,675,000.00           |
| CONSTRUCTION / PROVISION OF INFRASTRUCTURE                | 2,364,185,000.00        |
| CONSTRUCTION OF ICT INFRASTRUCTURES                       | 32,340,000.00           |

## Basic Education Expenditure by Economic Classification

|  |                  |
|--|------------------|
| REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 1,404,510,000.00 |
| REHABILITATION / REPAIRS - PUBLIC SCHOOLS          | 1,404,510,000.00 |
| ACQUISITION OF NON TANGIBLE ASSETS                 | 345,200,000.00   |
| MONITORING AND EVALUATION                          | 95,150,000.00    |
| HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS           | 250,050,000.00   |

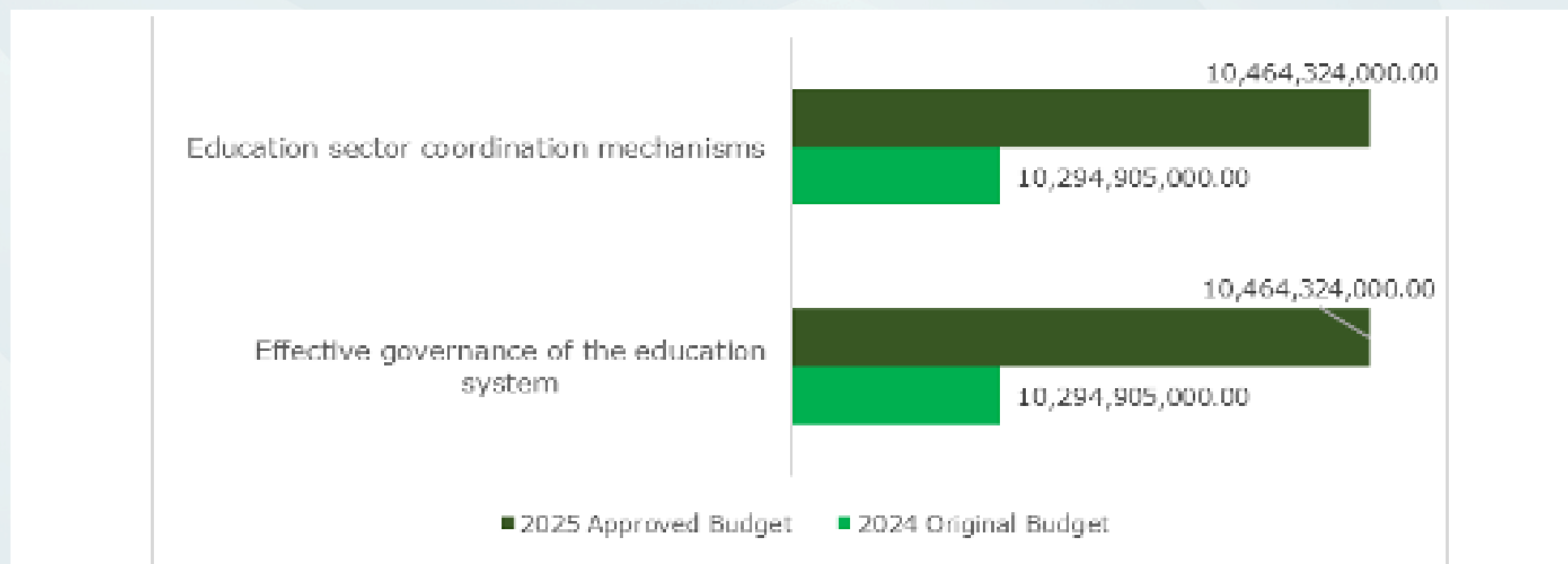
## Basic Education Expenditure by Economic Classification



## Basic Education Personnel Expenditure by Programme (Sector, Objective and Programme)

**Table 3:**

| Location                                     | 2024 Original Budget | 2025 Approved Budget |
|--|----------------------|----------------------|
| Education                                    | 10,294,905,000.00    | 10,464,324,000.00    |
| Effective governance of the education system | 10,294,905,000.00    | 10,464,324,000.00    |
| Education sector coordination mechanisms     | 10,294,905,000.00    | 10,464,324,000.00    |



## Basic Education Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

**Table 4:**

| Location  | 2024 Original Budget    | 2025 Approved Budget    |
|---|-------------------------|-------------------------|
| Education   | 3,584,938,000.00        | 8,998,521,000.00        |
| <b>Effective governance of the education system</b>           | <b>2,291,171,000.00</b> | <b>6,659,321,000.00</b> |
| Education sector coordination mechanisms                      | 1,966,335,000.00        | 4,613,097,000.00        |
| Integrated supportive supervision                             | 324,836,000.00          | 2,046,224,000.00        |
| <b>Equity and inclusiveness in the provision of education</b> | <b>1,293,767,000.00</b> | <b>2,339,200,000.00</b> |
| Inclusive Education   | 1,282,747,000.00        | 2,331,359,000.00        |
| Second chance education                                       | 11,020,000.00           | 7,841,000.00            |

## Basic Education Capital Expenditure by Programme (Sector, Objective and Programme)

**Table 5:**

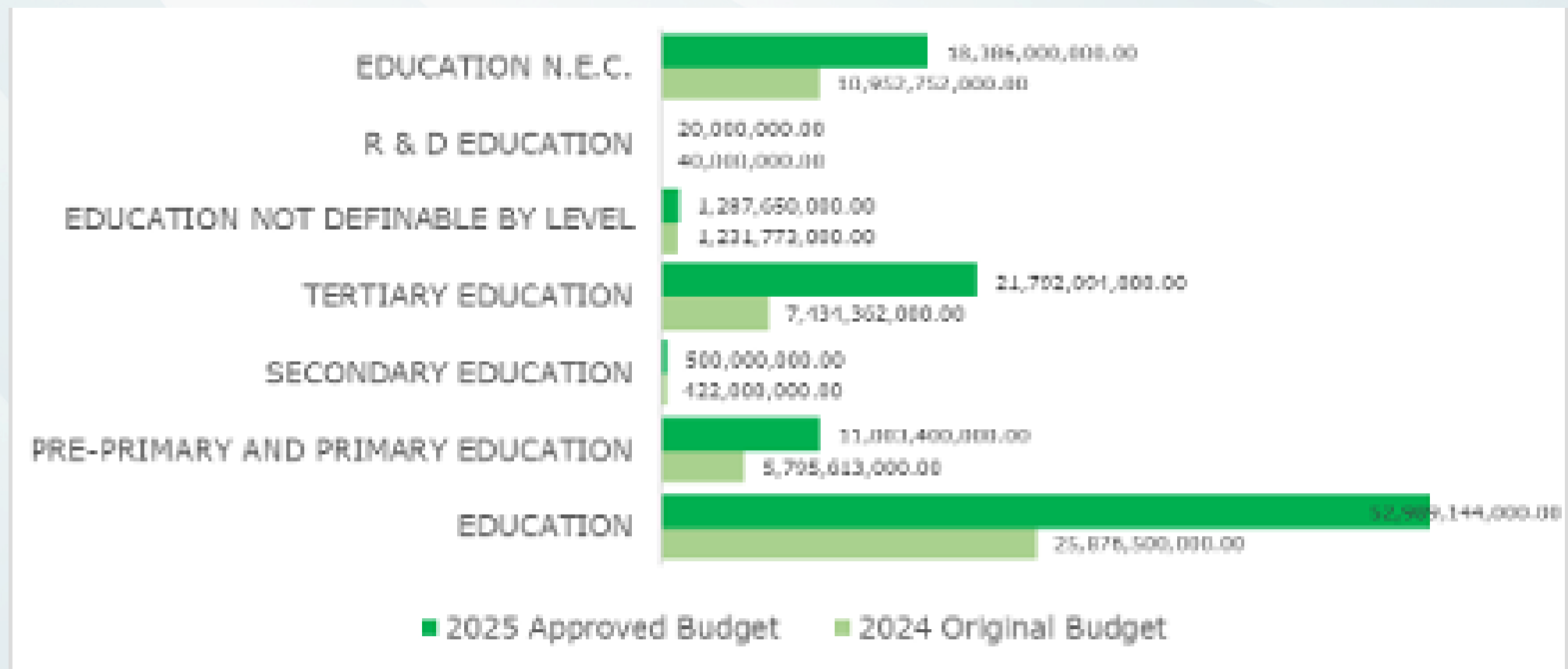
| Location  | 2024 Original Budget     | 2025 Approved Budget     |
|---|--------------------------|--------------------------|
| <b>Education</b>  | <b>25,698,106,000.00</b> | <b>55,250,825,000.00</b> |
| <b>Effective governance of the education system</b>           | <b>20,846,648,000.00</b> | <b>40,579,215,000.00</b> |
| Education sector coordination mechanisms                      | 10,576,725,000.00        | 17,641,050,000.00        |
| Integrated supportive supervision                             | 10,269,923,000.00        | 22,938,165,000.00        |
| <b>Equity and inclusiveness in the provision of education</b> | <b>4,851,458,000.00</b>  | <b>14,671,610,000.00</b> |
| Inclusive Education   | 4,839,458,000.00         | 14,668,210,000.00        |
| Second chance education                                       | 12,000,000.00            | 3,400,000.00             |

# Basic Education Capital Expenditure by Functional Classification

**Table 6:**

| Function                                 | 2024 Original Budget     | 2025 Approved Budget     |
|--|--------------------------|--------------------------|
| <b>EDUCATION</b>                         | <b>25,876,500,000.00</b> | <b>52,989,144,000.00</b> |
| <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>5,795,613,000.00</b>  | <b>11,003,400,000.00</b> |
| PRIMARY EDUCATION                        | 5,795,613,000.00         | 11,003,400,000.00        |
| <b>SECONDARY EDUCATION</b>               | <b>422,000,000.00</b>    | <b>500,000,000.00</b>    |
| UPPER-SECONDARY EDUCATION                | 422,000,000.00           | 500,000,000.00           |
| <b>TERTIARY EDUCATION</b>                | <b>7,434,362,000.00</b>  | <b>21,792,094,000.00</b> |
| FIRST STAGE OF TERTIARY EDUCATION        | 2,203,587,000.00         | 7,239,929,000.00         |
| SECOND STAGE OF TERTIARY EDUCATION       | 5,230,775,000.00         | 14,552,165,000.00        |
| <b>EDUCATION NOT DEFINABLE BY LEVEL</b>  | <b>1,231,773,000.00</b>  | <b>1,287,650,000.00</b>  |
| EDUCATION NOT DEFINABLE BY LEVEL         | 1,231,773,000.00         | 1,287,650,000.00         |
| <b>R &amp; D EDUCATION</b>               | <b>40,000,000.00</b>     | <b>20,000,000.00</b>     |
| R & D EDUCATION                          | 40,000,000.00            | 20,000,000.00            |
| <b>EDUCATION N.E.C.</b>                  | <b>10,952,752,000.00</b> | <b>18,386,000,000.00</b> |
| EDUCATION N.E.C                          | 10,952,752,000.00        | 18,386,000,000.00        |

## Basic Education Capital Expenditure by Functional Classification

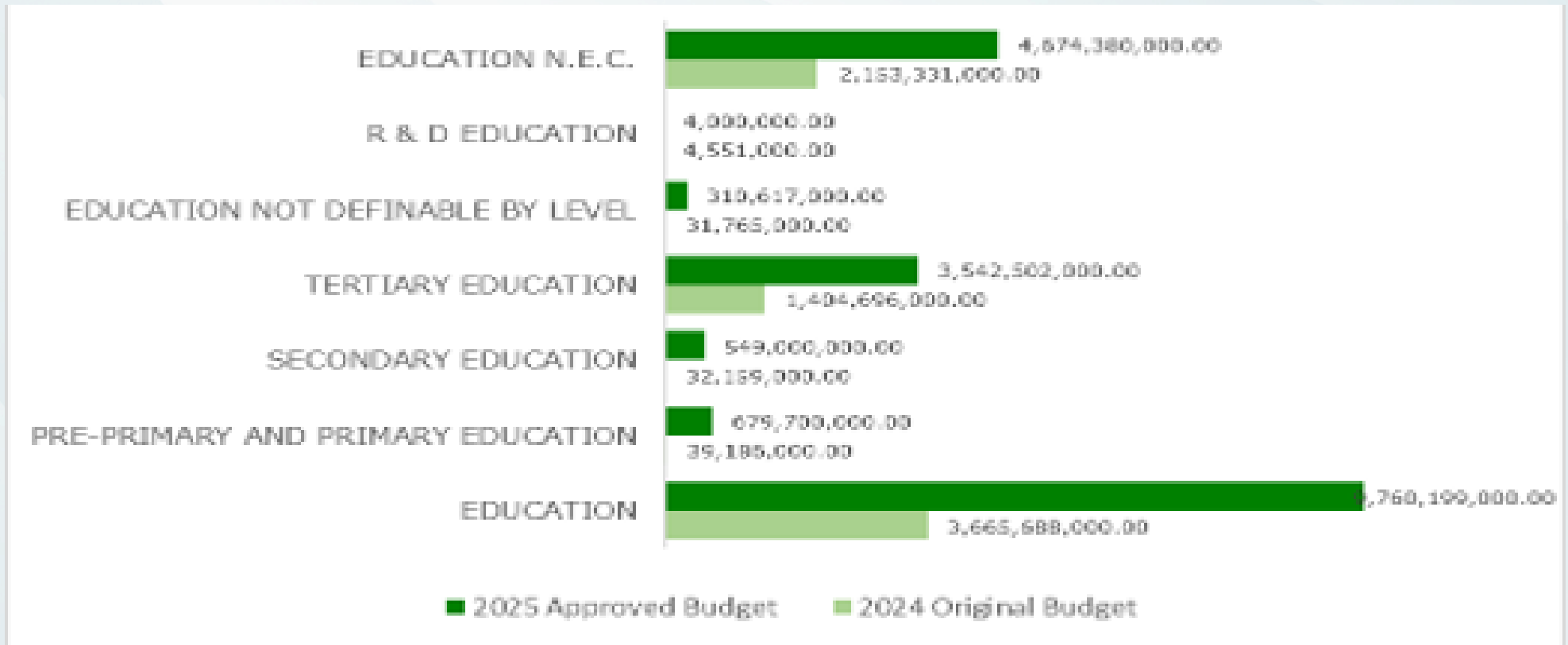


## Basic Education Other Non-Debt Recurrent Expenditure by Functional Classification

**Table 7:**

| Function                                 | 2024 Original Budget    | 2025 Approved Budget    |
|--|-------------------------|-------------------------|
| <b>EDUCATION</b>                         | <b>3,665,688,000.00</b> | <b>9,760,199,000.00</b> |
| <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>39,186,000.00</b>    | <b>679,700,000.00</b>   |
| PRIMARY EDUCATION                        | 39,186,000.00           | 679,700,000.00          |
| <b>SECONDARY EDUCATION</b>               | <b>32,159,000.00</b>    | <b>549,000,000.00</b>   |
| <b>TERTIARY EDUCATION</b>                | <b>1,404,696,000.00</b> | <b>3,542,502,000.00</b> |
| FIRST STAGE OF TERTIARY EDUCATION        | 384,017,000.00          | 1,650,878,000.00        |
| SECOND STAGE OF TERTIARY EDUCATION       | 1,020,679,000.00        | 1,891,624,000.00        |
| <b>EDUCATION NOT DEFINABLE BY LEVEL</b>  | <b>31,765,000.00</b>    | <b>310,617,000.00</b>   |
| <b>R &amp; D EDUCATION</b>               | <b>4,551,000.00</b>     | <b>4,000,000.00</b>     |
| <b>EDUCATION N.E.C.</b>                  | <b>2,153,331,000.00</b> | <b>4,674,380,000.00</b> |

## Basic Education Other Non-Debt Recurrent Expenditure by Functional Classification



## Basic Education Personnel Expenditure by Functional Classification

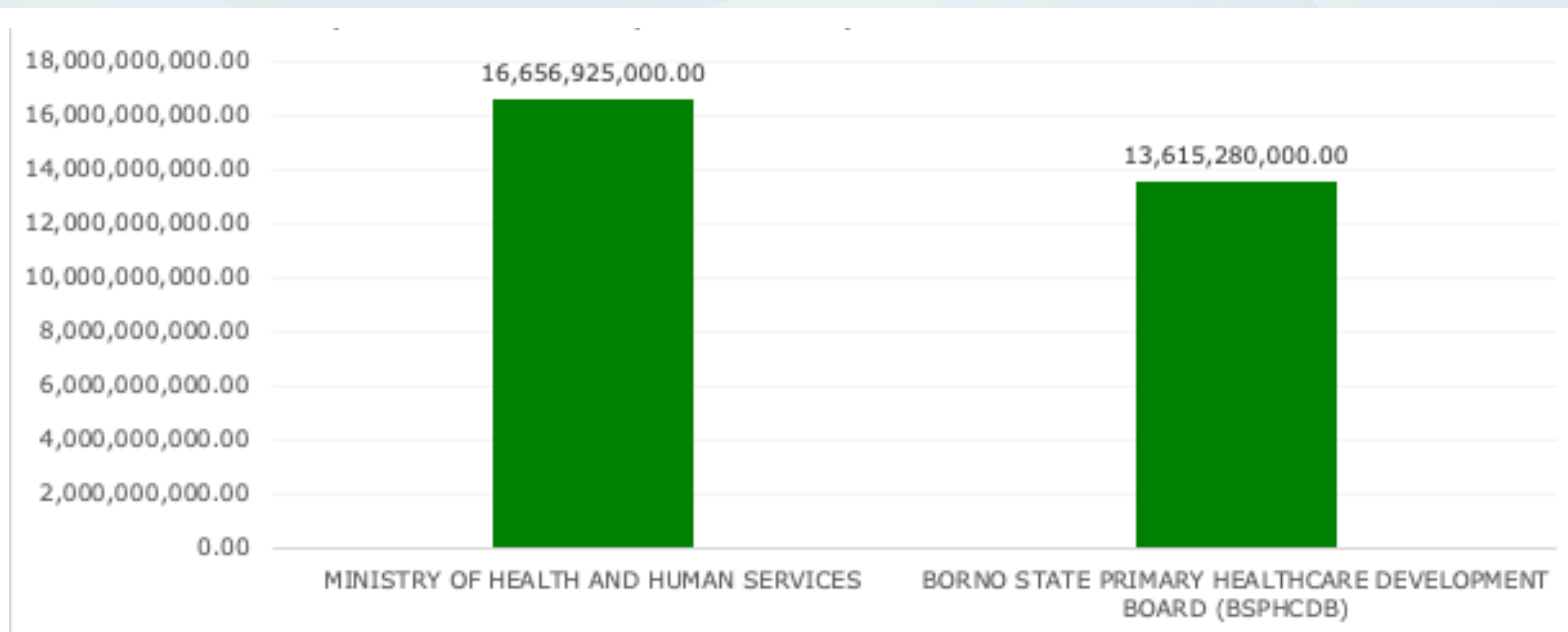
**Table 8:**

| Function                                 | 2024 Original Budget     | 2025 Approved Budget     |
|--|--------------------------|--------------------------|
| <b>EDUCATION</b>                         | <b>10,294,905,000.00</b> | <b>10,271,124,000.00</b> |
| <b>PRE-PRIMARY AND PRIMARY EDUCATION</b> | <b>69,418,000.00</b>     | <b>81,675,000.00</b>     |
| PRIMARY EDUCATION                        | 69,418,000.00            | 81,675,000.00            |
| <b>SECONDARY EDUCATION</b>               | <b>4,200,000,000.00</b>  | <b>3,000,000,000.00</b>  |
| <b>TERTIARY EDUCATION</b>                | <b>5,433,338,000.00</b>  | <b>6,592,216,000.00</b>  |
| FIRST STAGE OF TERTIARY EDUCATION        | 2,431,067,000.00         | 2,260,126,000.00         |
| SECOND STAGE OF TERTIARY EDUCATION       | 3,002,271,000.00         | 4,332,090,000.00         |
| <b>EDUCATION NOT DEFINABLE BY LEVEL</b>  | <b>207,287,000.00</b>    | <b>140,574,000.00</b>    |
| <b>R &amp; D EDUCATION</b>               | <b>62,992,000.00</b>     | <b>46,826,000.00</b>     |
| <b>EDUCATION N.E.C.</b>                  | <b>321,870,000.00</b>    | <b>409,833,000.00</b>    |

# Primary Health Care Expenditure by Administrative Classification

**Table 1:**

| SUMMARY  | 2025 Approved Budget |
|--|----------------------|
| MINISTRY OF HEALTH AND HUMAN SERVICES                      | 30,272,205,000.00    |
| MINISTRY OF HEALTH AND HUMAN SERVICES                      | 16,656,925,000.00    |
| BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB) | 13,615,280,000.00    |



# Primary Health Expenditure by Economic Classification

**Table 2:**

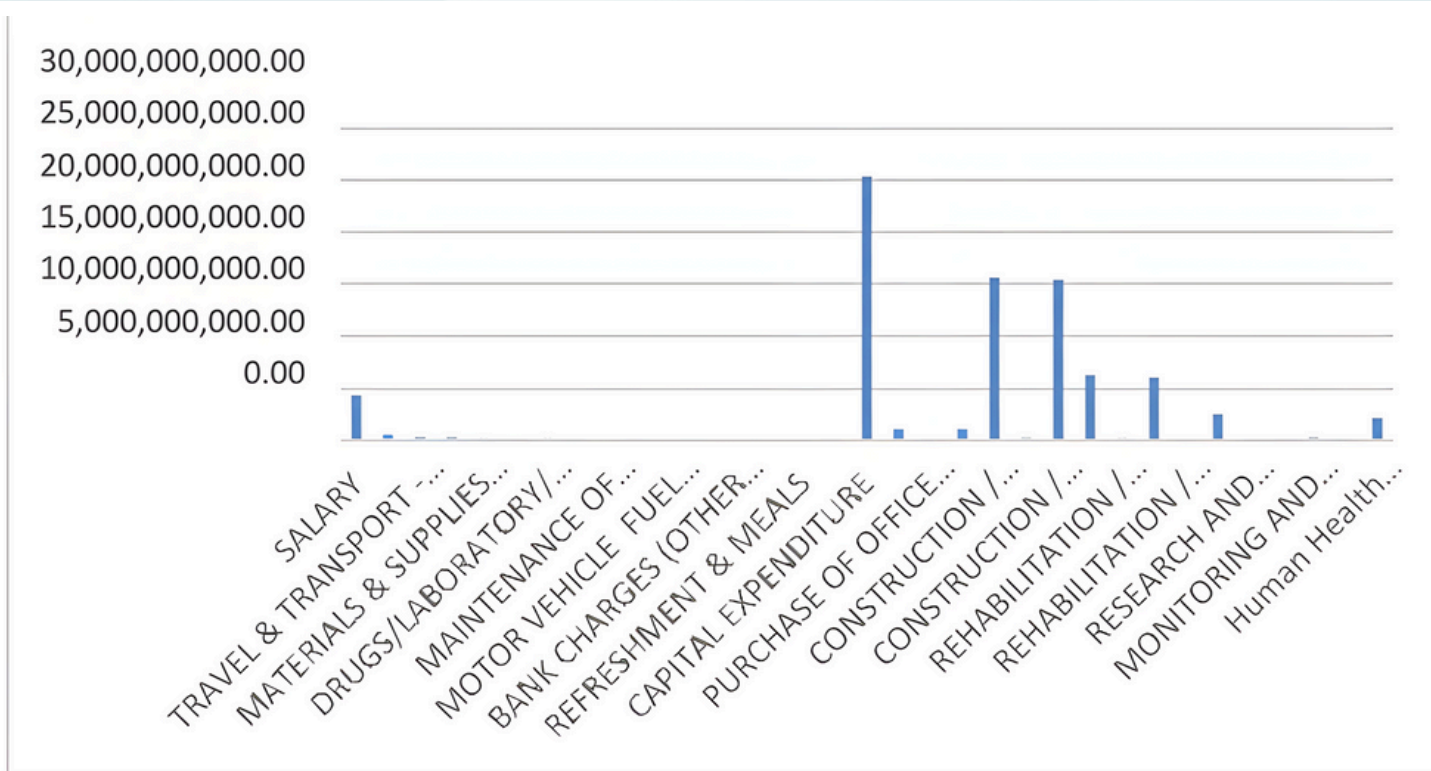
| DETAILED COMPREHENSIVE                             | 2025 Approved Budget     |
|--|--------------------------|
| <b>Total Expenditure</b>                           | <b>30,272,205,000.00</b> |
| SALARY   | 4,338,283,000.00         |
| <b>OVERHEAD COST</b>                               | <b>530,000,000.00</b>    |
| <b>TRAVEL &amp; TRANSPORT - GENERAL</b>            | <b>300,000,000.00</b>    |
| LOCAL TRAVEL & TRANSPORT: TRAINING                 | 300,000,000.00           |
| <b>MATERIALS &amp; SUPPLIES - GENERAL</b>          | <b>170,000,000.00</b>    |
| OFFICE STATIONERIES / COMPUTER CONSUMABLES         | 20,000,000.00            |
| DRUGS/LABORATORY/MEDICAL SUPPLIES                  | 150,000,000.00           |
| <b>MAINTENANCE SERVICES - GENERAL</b>              | <b>20,000,000.00</b>     |
| MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 20,000,000.00            |
| <b>FUEL &amp; LUBRICANTS - GENERAL</b>             | <b>15,000,000.00</b>     |
| MOTOR VEHICLE FUEL COST                            | 15,000,000.00            |
| <b>FINANCIAL CHARGES - GENERAL</b>                 | <b>1,500,000.00</b>      |
| BANK CHARGES (OTHER THAN INTEREST)                 | 1,500,000.00             |

## Primary Health Expenditure by Economic Classification

|   |                                 |
|---|---------------------------------|
| <b>MISCELLANEOUS EXPENSES GENERAL</b>                     | <b>23,500,000.00</b>            |
| REFRESHMENT & MEALS                                       | 10,000,000.00                   |
| HONORARIUM & SITTING ALLOWANCE                            | 13,500,000.00                   |
| <b><i>CAPITAL EXPENDITURE</i></b>                         | <b><u>25,403,922,000.00</u></b> |
| PURCHASE OF FIXED ASSETS - GENERAL                        | <b>1,060,000,000.00</b>         |
| PURCHASE OF OFFICE FURNITURE AND FITTINGS                 | 10,000,000.00                   |
| PURCHASE OF HEALTH / MEDICAL EQUIPMENT                    | 1,050,000,000.00                |
| <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>15,636,925,000.00</b>        |
| CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | 200,000,000.00                  |
| CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 15,436,925,000.00               |
| <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>6,239,000,000.00</b>         |
| REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 6,039,000,000.00                |
| REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 150,000,000.00                  |
| REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 50,000,000.00                   |
| <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>2,467,997,000.00</b>         |

# Primary Health Expenditure by Economic Classification

|  |                  |
|--|------------------|
| RESEARCH AND DEVELOPMENT                 | 40,000,000.00    |
| COMPUTER SOFTWARE ACQUISITION            | 5,000,000.00     |
| MONITORING AND EVALUATION                | 250,000,000.00   |
| HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS | 50,000,000.00    |
| Human Health Intervention Programme      | 2,122,997,000.00 |

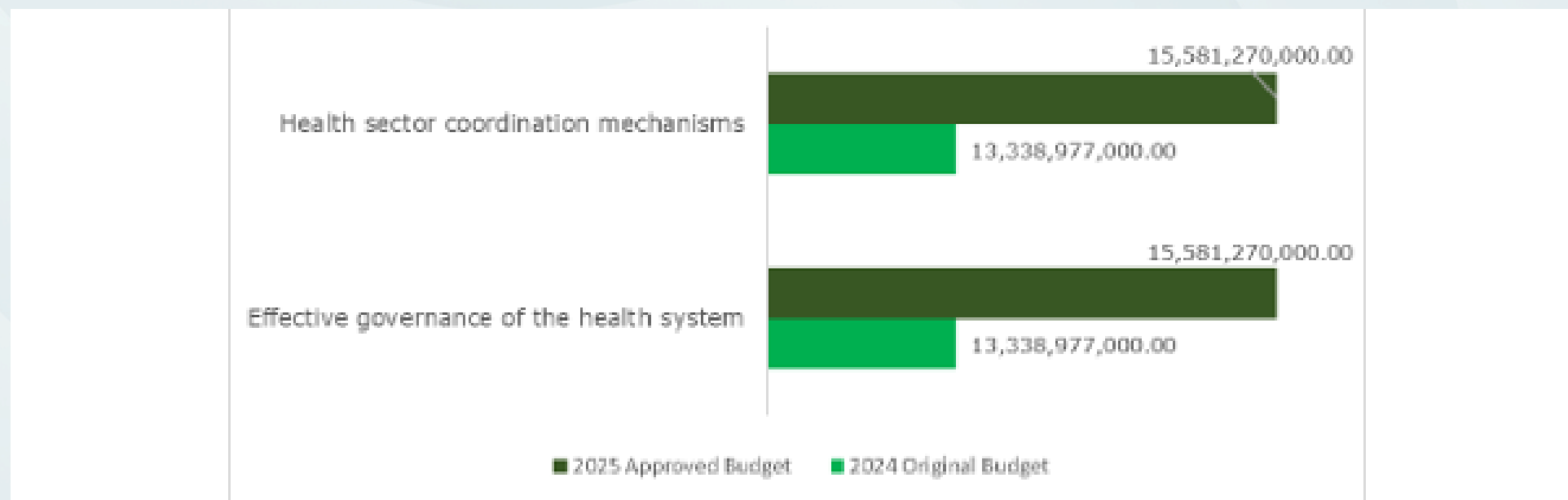


## Primary Health Personnel Expenditure by Programme (Sector, Objective and Programme)

**Table 3:**

| Location                                  | 2024 Original Budget     | 2025 Approved Budget     |
|---|--------------------------|--------------------------|
| <b>Health</b>                             | <b>13,338,977,000.00</b> | <b>15,581,270,000.00</b> |
| Effective governance of the health system | 13,338,977,000.00        | 15,581,270,000.00        |
| Health sector coordination mechanisms     | 13,338,977,000.00        | 15,581,270,000.00        |

### Primary Health Personnel Expenditure by Programme



## Primary Health Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

**Table 4:**

| Location   | 2024 Original Budget    | 2025 Approved Budget    |
|--|-------------------------|-------------------------|
| <b>Health</b>  | <b>2,129,826,000.00</b> | <b>9,328,978,000.00</b> |
| <b>Effective governance of the health system</b>               | <b>1,406,323,000.00</b> | <b>6,651,150,000.00</b> |
| Health sector coordination mechanisms                          | 1,406,323,000.00        | 6,651,150,000.00        |
| <b>Enhancement of the delivery of Essential Package of</b>     | <b>555,512,000.00</b>   | <b>1,200,005,000.00</b> |
| Reproductive, maternal and neonatal health                     | 555,512,000.00          | 1,200,005,000.00        |
| <b>Provision of the right number and right skill mix of co</b> | <b>91,770,000.00</b>    | <b>1,407,825,000.00</b> |
| Pre-service training   | 91,770,000.00           | 1,407,825,000.00        |
| <b>Provision of universal health coverage and financial</b>    | <b>76,221,000.00</b>    | <b>69,998,000.00</b>    |
| Mobilising employers' contributions to the State Social Health | 76,221,000.00           | 69,998,000.00           |

## Primary Health Capital Expenditure by Programme (Sector, Objective and Programme)

**Table 5:**

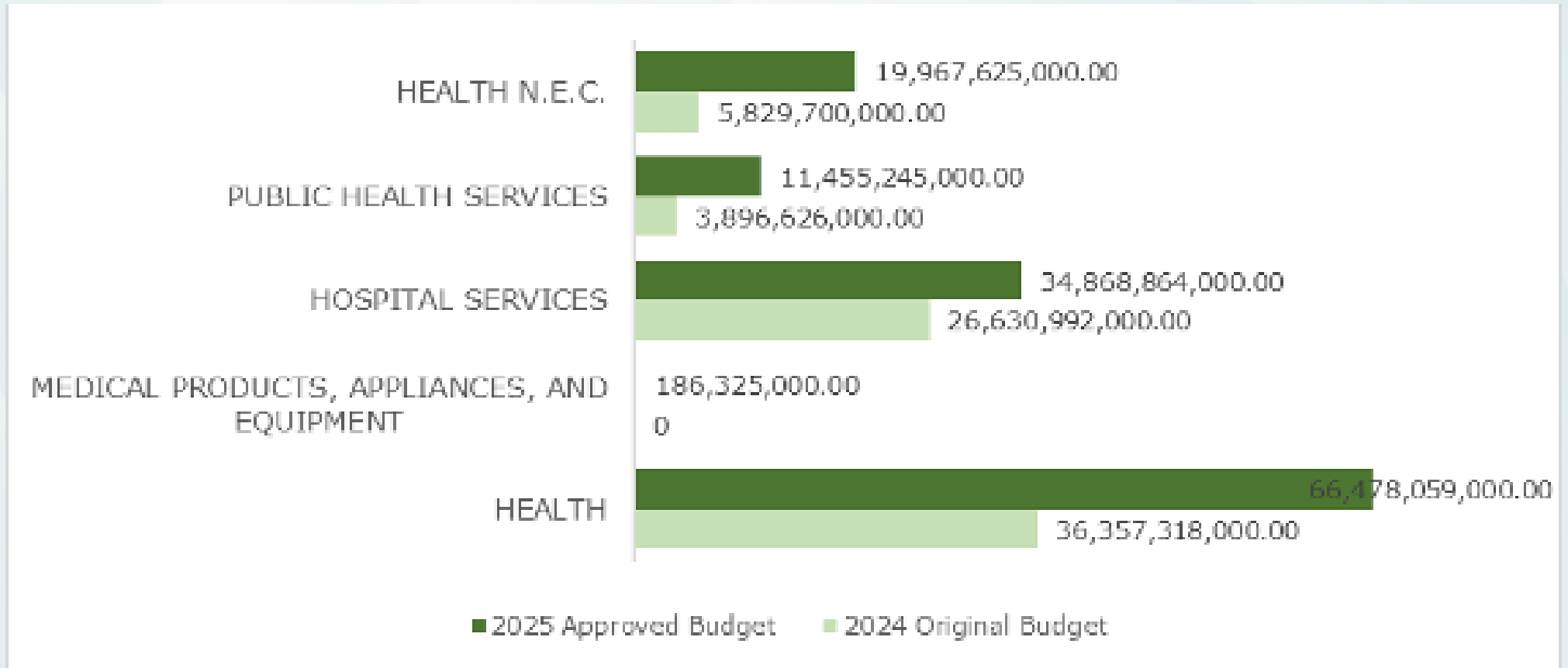
| Location  | 2024 Original Budget     | 2025 Approved Budget     |
|---|--------------------------|--------------------------|
| <b>Health</b>   | <b>36,547,712,000.00</b> | <b>67,193,559,000.00</b> |
| <b>Effective governance of the health system</b>  | <b>6,847,022,000.00</b>  | <b>18,443,318,000.00</b> |
| Health sector coordination mechanisms   | 6,847,022,000.00         | 18,443,318,000.00        |
| Primary Health Care   | 1,350,000,000.00         | 1,220,000,000.00         |
| Secondary Health Care   | 4,597,772,000.00         | 6,534,025,000.00         |
| Tertiary Health Care  | 754,250,000.00           | 10,564,293,000.00        |
| Other/Multiple Level of Health Care   | 145,000,000.00           | 125,000,000.00           |
| <b>Enhancement of the delivery of Essential Package of Health Services (EPHS) t</b>     | <b>28,364,719,000.00</b> | <b>46,738,493,000.00</b> |
| Reproductive, maternal and neonatal health  | 28,364,719,000.00        | 46,738,493,000.00        |
| Primary Health Care   | 3,987,977,000.00         | 24,183,922,000.00        |
| Tertiary Health Care  | 24,376,742,000.00        | 22,554,571,000.00        |
| <b>Provision of the right number and right skill mix of competent, motivated, an</b>    | <b>190,394,000.00</b>    | <b>715,500,000.00</b>    |
| Pre-service training  | 190,394,000.00           | 715,500,000.00           |
| Secondary Health Care   | 190,394,000.00           | 715,500,000.00           |
| <b>Provision of universal health coverage and financial risk protection for citizen</b> | <b>1,145,577,000.00</b>  | <b>1,296,248,000.00</b>  |
| Mobilising employers' contributions to the State Social Health Insurance Scheme         | 1,145,577,000.00         | 1,296,248,000.00         |
| Tertiary Health Care  | 1,145,577,000.00         | 1,296,248,000.00         |

# Primary Health Capital Expenditure by Functional Classification

**Table 6:**

| Function   | 2024 Original Budget     | 2025 Approved Budget     |
|--|--------------------------|--------------------------|
| <b>HEALTH</b>                                      | <b>36,357,318,000.00</b> | <b>66,478,059,000.00</b> |
| <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | -                        | <b>186,325,000.00</b>    |
| PHARMACEUTICAL PRODUCTS                            | -                        | 186,325,000.00           |
| <b>HOSPITAL SERVICES</b>                           | <b>26,630,992,000.00</b> | <b>34,868,864,000.00</b> |
| GENERAL HOSPITAL SERVICES                          | 2,254,250,000.00         | 12,314,293,000.00        |
| SPECIALIZED HOSPITAL SERVICES                      | 24,376,742,000.00        | 22,554,571,000.00        |
| <b>PUBLIC HEALTH SERVICES</b>                      | <b>3,896,626,000.00</b>  | <b>11,455,245,000.00</b> |
| PUBLIC HEALTH SERVICES                             | 3,896,626,000.00         | 11,455,245,000.00        |
| <b>HEALTH N.E.C.</b>                               | <b>5,829,700,000.00</b>  | <b>19,967,625,000.00</b> |
| HEALTH N.E.C.                                      | 5,829,700,000.00         | 19,967,625,000.00        |

## Primary Health Capital Expenditure by Functional Classification



## Primary Health Other Non-Debt Recurrent Expenditure by Functional Classification

**Table 7:**

| Function   | 2024 Original Budget    | 2025 Approved Budget    |
|--|-------------------------|-------------------------|
| <b>HEALTH</b>                                      | <b>2,038,056,000.00</b> | <b>7,921,153,000.00</b> |
| <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | -                       | <b>2,298,350,000.00</b> |
| PHARMACEUTICAL PRODUCTS                            | -                       | 2,298,350,000.00        |
| <b>HOSPITAL SERVICES</b>                           | <b>866,512,000.00</b>   | <b>3,484,005,000.00</b> |
| GENERAL HOSPITAL SERVICES                          | 842,500,000.00          | 2,814,000,000.00        |
| SPECIALIZED HOSPITAL SERVICES                      | 24,012,000.00           | 670,005,000.00          |
| <b>PUBLIC HEALTH SERVICES</b>                      | <b>610,244,000.00</b>   | <b>601,498,000.00</b>   |
| PUBLIC HEALTH SERVICES                             | 610,244,000.00          | 601,498,000.00          |
| <b>HEALTH N.E.C.</b>                               | <b>561,300,000.00</b>   | <b>1,537,300,000.00</b> |
| HEALTH N.E.C.                                      | 561,300,000.00          | 1,537,300,000.00        |

## Primary Health Other Non-Debt Recurrent Expenditure by Functional Classification



## Primary Health Personnel Expenditure by Functional Classification

**Table 8:**

| Function   | 2024 Original Budget     | 2025 Approved Budget     |
|--|--------------------------|--------------------------|
| <b>HEALTH</b>  | <b>16,338,977,000.00</b> | <b>16,581,270,000.00</b> |
| <b>MEDICAL PRODUCTS,<br/>APPLIANCES, AND EQUIPMENT</b> | -                        | <b>15,000,000.00</b>     |
| PHARMACEUTICAL PRODUCTS                                | -                        | 15,000,000.00            |
| <b>HOSPITAL SERVICES</b>                               | <b>8,978,339,000.00</b>  | <b>9,504,852,000.00</b>  |
| GENERAL HOSPITAL SERVICES                              | 8,978,339,000.00         | 9,504,852,000.00         |
| <b>PUBLIC HEALTH SERVICES</b>                          | <b>6,680,888,000.00</b>  | <b>6,357,669,000.00</b>  |
| <b>HEALTH N.E.C.</b>                                   | <b>679,750,000.00</b>    | <b>703,749,000.00</b>    |

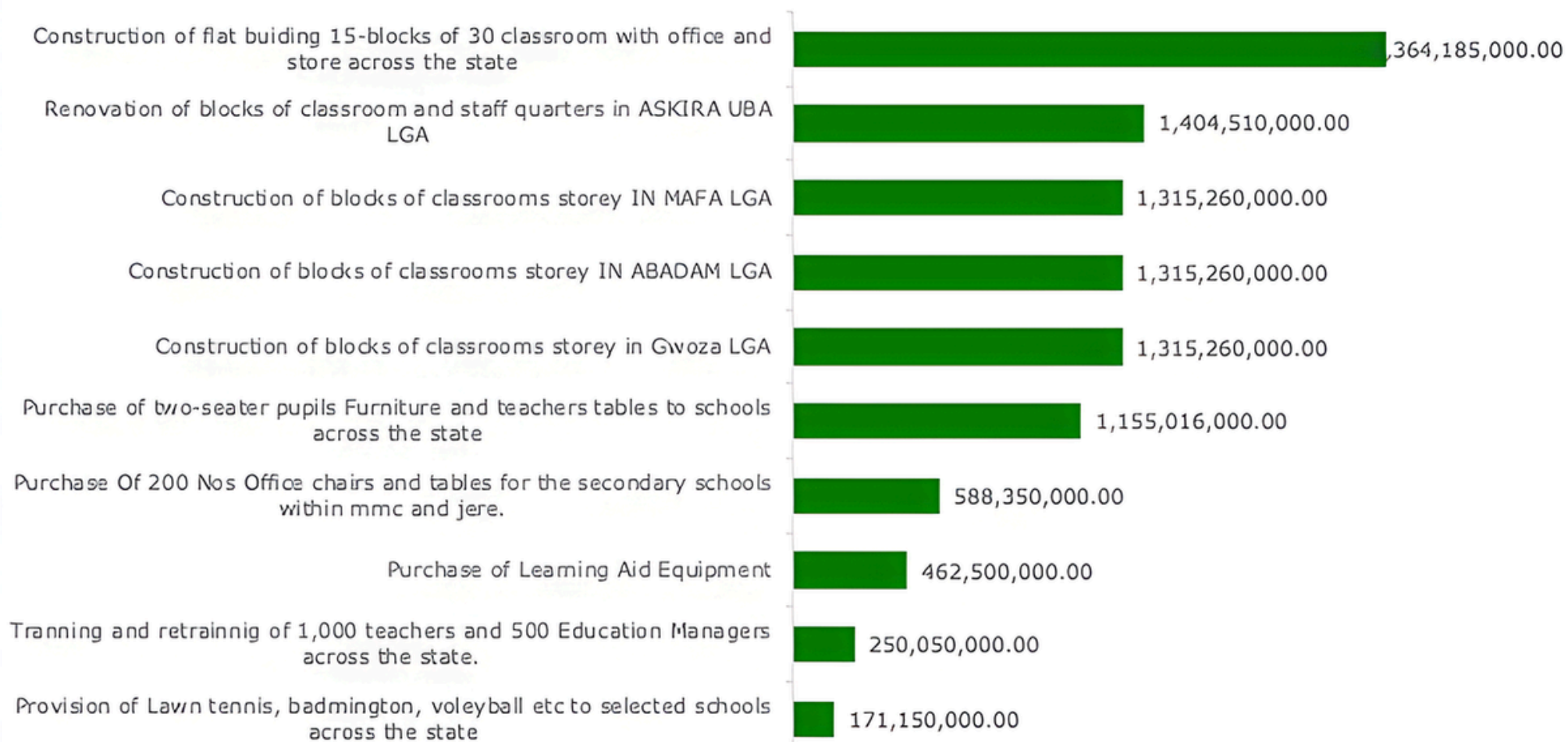
# Basic Education Capital Expenditure by Project

| Project Name  | Economic Code and Description                                 | Location Code and Description | 2025 Approved Budget     |
|---|---|-------------------------------|--------------------------|
| <b>Total Capital Expenditure</b>  | -   | -                             | <b>11,003,400,000.00</b> |
| Construction of flat buiding 15-blocks of 30 classroom with office and store across the state | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE         | 20842800 - State wide         | 2,364,185,000.00         |
| Renovation of blocks of classroom and staff quarters in ASKIRA UBA LGA                        | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS          | 20830200 - ASKIRA UBA         | 1,404,510,000.00         |
| Construction of blocks of classrooms storey in Gwoza LGA                                      | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS         | 20831100 - GWOZA              | 1,315,260,000.00         |
| Construction of blocks of classrooms storey IN ABADAM LGA                                     | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS         | 20810100 - ABADAM             | 1,315,260,000.00         |
| Construction of blocks of classrooms storey IN MAFA LGA                                       | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS         | 20821900 - MAFA               | 1,315,260,000.00         |
| Purchase of two-seater pupils Furniture and teachers tables to schools across the state       | 23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT | 20842800 - State wide         | 1,155,016,000.00         |
| Purchase Of 200 Nos Office chairs and tables for the secondary schools within mmc and jere.   | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS          | 20822100 - MAIDUGURI METRO    | 588,350,000.00           |
| Purchase of Learning Aid Equipment  | 23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT      | 20842800 - State wide         | 462,500,000.00           |
| Tranning and retrainnig of 1,000 teachers and 500 Education Managers across the state.        | 23050130 - HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS           | 20842800 - State wide         | 250,050,000.00           |
| Provision of Lawn tennis, badmington, voleyball etc to selected schools across the state      | 23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES    | 20842800 - State wide         | 171,150,000.00           |
| Provision of Water and sanitation facilities to 30 selected schools across the state          | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES       | 20842800 - State wide         | 165,125,000.00           |
| Construction of Libraries to selected schools across 3 senetorial zone in the state           | 23020111 - CONSTRUCTION / PROVISION OF LIBRARIES              | 20842800 - State wide         | 132,050,000.00           |

## Basic Education Capital Expenditure by Project

|   |  |                            |               |
|---|--|----------------------------|---------------|
| Purchase of E-Library kits and  | 23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT               | 20842800 - State wide      | 95,484,000.00 |
| Routine monitoring of schools projects in MMC LGA   | 23050103 - MONITORING AND EVALUATION                           | 20822100 - MAIDUGURI METRO | 95,150,000.00 |
| Provision of poultry kits and other farm tools for schools across the state   | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 20842800 - State wide      | 66,675,000.00 |
| Construction of Ict Infrastructure I 4 LGA in each of the 3 senatorial zones  | 23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES                 | 20842800 - State wide      | 32,340,000.00 |
| Purchase of 30 Nos HP 500G ROM Laptop Computers for 27 LGAs on Educational Management information system and other offices                  | 23010113 - PURCHASE OF COMPUTERS                               | 20842800 - State wide      | 26,407,000.00 |
| Purchase of Recreational Facilities to 50 selected schools across the state   | 23010130 - PURCHASE OF RECREATIONAL FACILITIES                 | 20842800 - State wide      | 16,012,000.00 |
| Purchase Of Sporting kits and other   | 23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT             | 20842800 - State wide      | 10,762,000.00 |
| Purchase Of 27 Nos HP Scanners for 27 LGAs EMIS and other offices   | 23010118 - PURCHASE OF SCANNERS                                | 20842800 - State wide      | 6,851,000.00  |
| Purchase of 30 Nos HP L laser jet Computer Printers and HP scanners for 27 LGAs Educational Management Information System                   | 23010114 - PURCHASE OF COMPUTER PRINTERS                       | 20842800 - State wide      | 5,854,000.00  |
| Purchase Of 27 Nos Sharp Photocopying Machines for 27 LGAs educational management information   | 23010115 - PURCHASE OF PHOTOCOPYING MACHINES                   | 20842800 - State wide      | 5,749,000.00  |
| Procurement Of 3Nos. Of Executive Tables And 3Nos. Of Executive Chairs To Daima Makinta Kururi School At Kaga And Ngowom School At Mafa Lga | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS           | 20822100 - MAIDUGURI METRO | 1,200,000.00  |
| Procurement Of 2No. Of Hp Laptop To Nomadic Education Board.  | 23010113 - PURCHASE OF COMPUTERS                               | 20822100 - MAIDUGURI METRO | 1,200,000.00  |
| Procurement Of 5Kva Solar System Inverter To Nomadic Education Board.   | 23010119 - PURCHASE OF POWER GENERATING SET                    | 20821900 - MAFA            | 1,000,000.00  |

## Top 10 Basic Education Capital Expenditure by Project



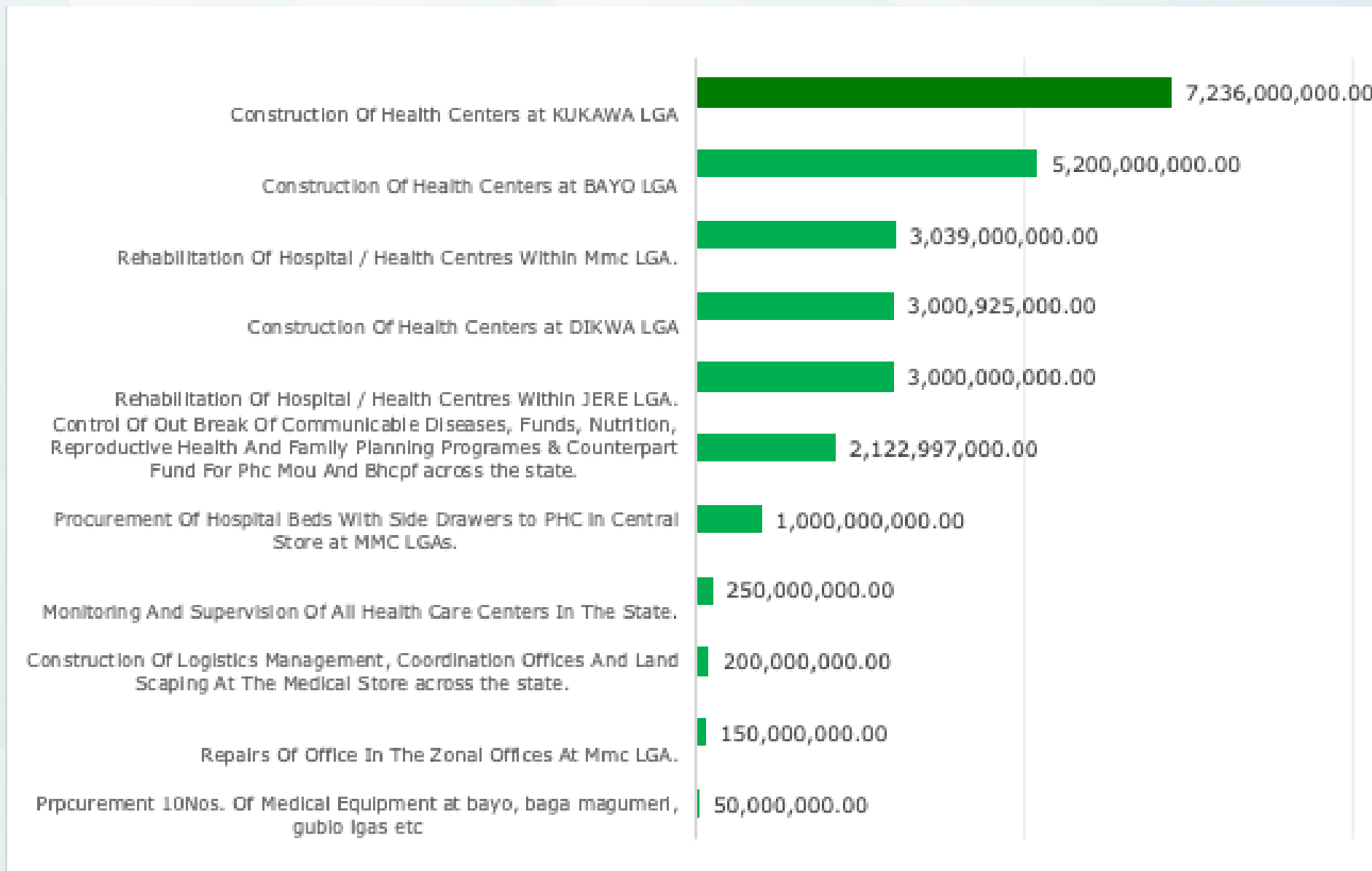
# Primary Health Capital Expenditure by Project

| Project Name  | Economic Code and Description                                     | Location Code and Description | 2025 Approved Budget     |
|---|---|-------------------------------|--------------------------|
| <b>Total Capital Expenditure</b>  |   |                               | <b>25,403,922,000.00</b> |
| Construction Of Health Centers at KUKAWA LGA  | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 20811700 - KUKAWA             | 7,236,000,000.00         |
| Construction Of Health Centers at BAYO LGA  | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 20830400 - BAYO               | 5,200,000,000.00         |
| Rehabilitation Of Hospital / Health Centres Within Mmc LGA.   | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES   | 20842800 - State wide         | 3,039,000,000.00         |
| Construction Of Health Centers at DIKWA LGA   | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 20820800 - DIKWA              | 3,000,925,000.00         |
| Rehabilitation Of Hospital / Health Centres Within JERE LGA.  | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES   | 20821300 - JERE               | 3,000,000,000.00         |
| Control Of Out Break Of Communicable Diseases, Funds, Nutrition, Reproductive Health And Family Planning Programes & Counterpart Fund For Phc Mou And Bhcpf across the state. | 23050136 - Human Health Intervention Programme                    | 20842800 - State wide         | 2,122,997,000.00         |
| Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.   | 23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT                 | 20822100 - MAIDUGURI METRO    | 1,000,000,000.00         |
| Monitoring And Supervision Of All Health Care Centers In The State.   | 23050103 - MONITORING AND EVALUATION                              | 20842800 - State wide         | 250,000,000.00           |
| Construction Of Logistics Management, Coordination Offices And Land Scaping At The Medical Store across the state.  | 23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS           | 20822100 - MAIDUGURI METRO    | 200,000,000.00           |

## Primary Health Capital Expenditure by Project

|  |   |                            |                |
|--|---|----------------------------|----------------|
| Repairs Of Office In The Zonal Offices At Mmc LGA.   | 23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 20822100 - MAIDUGURI METRO | 150,000,000.00 |
| Prpcurement 10Nos. Of Medical Equipment at bayo, бага magumeri, gubio lgas etc   | 23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT           | 20822100 - MAIDUGURI METRO | 50,000,000.00  |
| Rehabilitation Of Offices for State Primary Healthcare Development Agency main office in Maiduguri                                 | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS     | 20822100 - MAIDUGURI METRO | 50,000,000.00  |
| Training Of 100 Nos. Of Student In College Of Health & Nursing Within Mmc & Jere LGA.  | 23050130 - HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS         | 20842800 - State wide      | 50,000,000.00  |
| Research on communicable diseases and creating development within JERE LGAs  | 23050101 - RESEARCH AND DEVELOPMENT                         | 20821300 - JERE            | 20,000,000.00  |
| Research On Communicable Diseases Across The State.  | 23050101 - RESEARCH AND DEVELOPMENT                         | 20842800 - State wide      | 20,000,000.00  |
| Procurement Of 4Nos. Of Executive Tables And Excutive Chairs for State Primary Healthcare Development Agency Maiduguri main office | 23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS        | 20822100 - MAIDUGURI METRO | 10,000,000.00  |
| Acquisition of Computer Software for State Primary Healthcare Development Agency main office in maiduguri                          | 23050102 - COMPUTER SOFTWARE ACQUISITION                    | 20842800 - State wide      | 5,000,000.00   |

## Top Ten Primary Healthcare Capital Expenditure by Project





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