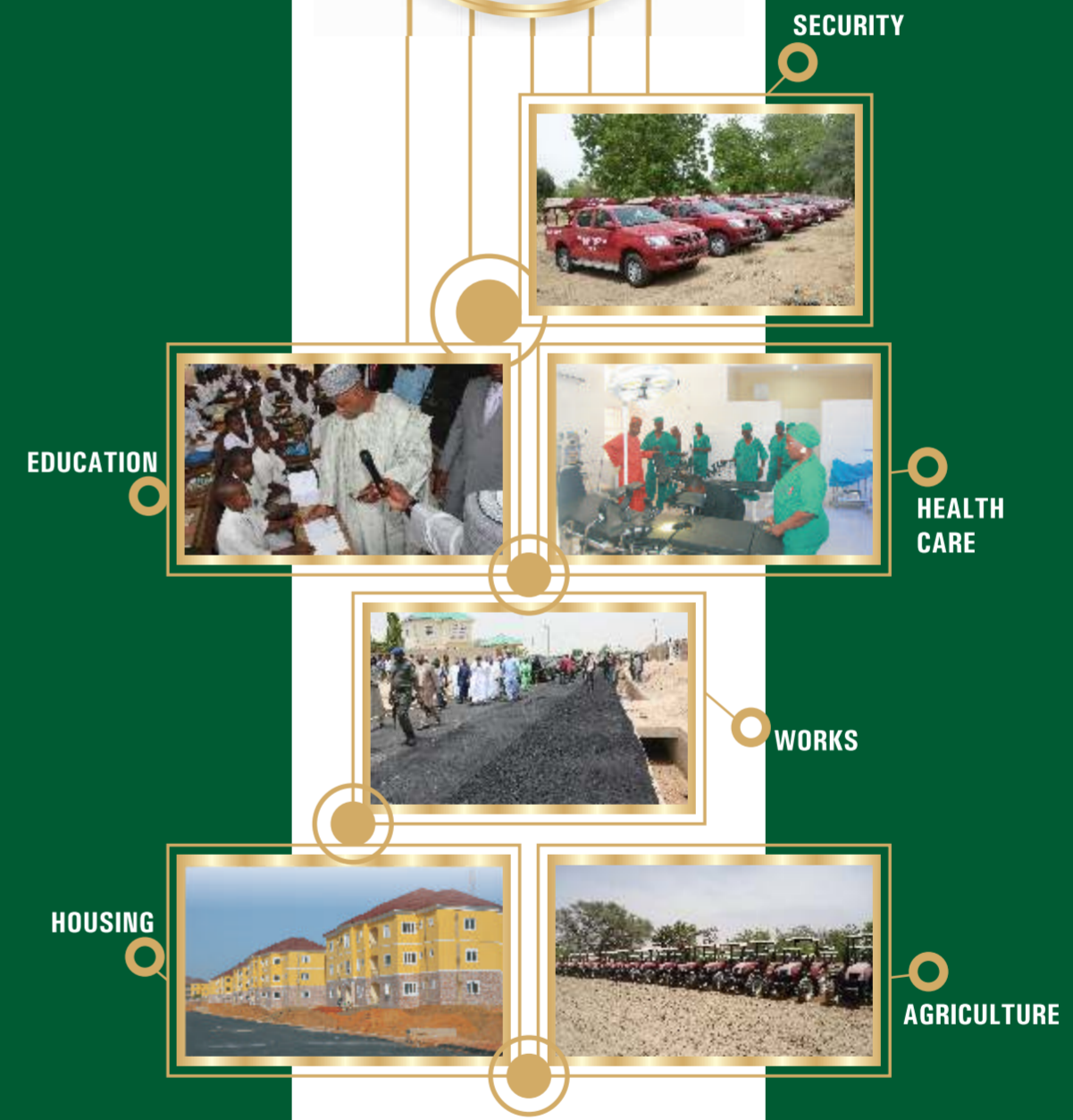




BORNO STATE | 2018 | APPROVED BUDGET | BASED ON IPSAS

BORNO STATE | 2018 | APPROVED BUDGET | BASED ON IPSAS

... BUDGET OF RESETTLEMENT AND EMPOWERMENT



BORNO STATE | 2018 | APPROVED BUDGET | BASED ON IPSAS

... BUDGET OF RESETTLEMENT AND EMPOWERMENT

Price - ₦3,500

TABLE OF CONTENTS	page
Budget speech	xiv –xxiv
Summary of the Budget	1
Consolidated Capital Budget Summary Based on Programme	2 -3
Consolidated Capital Budget Summary Based on Function	4 – 5
Consolidated Capital Budget Based on Sector	6 – 7
Summary of Transfers from CRF to CDF	8- 9
Revenue Budget Based on Nature	10-11
Summary of Total Revenue budget by Sector	12 - 13
Summary of Budgeted Expenditure by sector	14 - 15
Summary of Total Revenue Budget by Sector	16 -17
Revenue Budget Based on Nature (Paid to CRF)	18
Detail Recurrent Revenue of MDAs	19 – 45
Details Recurrent Expenditure Budget (Personnel & Over Head Cost)	
Summary of budgeted Expenditure by Sector	49-50
Summary Recurrent Expenditure	53
Ministerial /Departmental Allocation by sector	54 -57
Government House	58 - 64
Deputy Governor’s Office	65-68
Special Services office (Monitoring & Special Duties)	69-72
Youth Employment and Special Support Operation	73-77
Secretary to the State Government (SSG)	78-81
Head of Service	82-85
Establishment	86-89
Department of Pension	90 - 93
Special Duties office (Project Monitoring & Special Duties)	94-97
Cabinet Secretariat Office (Political, Cabinet & Council Affairs)	98-101
Lagos Liaison Office	102-105
Abuja Liaison Office	106-109
Department of Parastatals	110-113
New Partnership for Africa Development	114-117
State Emergency Management Agency (SEMA)	118-121
Ministry of Agriculture & Natural Resources	122-125
Agricultural Mechanization Authority	126-129

Borno State Agricultural Development Programme	130-133
Borno State Fertilizer Company	1345-137
Mohamet Lawan College of Agriculture	138-141
Ministry of Trade, Investment & Tourism	142-145
Maiduguri International Hotel	146-149
Kano Motor Park	150-153
BOPLAS Industries Ltd	154-157
Soda Ash Co. Ltd	158-161
Maiduguri Monday Market	162-165
Borno Wire and Nail Industries	166-169
Borno Investment Company	170-173
NEITAL Nig. Ltd	174-177
Borno State Hotels Ltd	178-181
Borno Supply Company	182-185
Ministry of Education	182-185
Teaching Service Board	186-189
Ministry of Finance Headquarters	190-193
Office of the Accountant General	194-197
Board of Internal Revenue	198-201
Ministry of Health	202-205
College of Health Technology	210-213
College of Nursing and Midwifery	214-217
HIV/AIDS programme Development	218-2221
Primary Health Care Development Agency	222-225
Hospital Management Board	226-229
Min. Of Home Affairs, Information & Culture	230-234
Informatics Institute	235-238
Borno Radio Television	239-242
Council for Arts and Culture	243-246
Ministry of Justice	247-250
Mohammed Goni College of Legal and Islamic Studies	251-254
School of Higher Islamic Studies	255-258
Council of Prerogative of Mercy	259-262
Ministry of Works and Transport	263-266

Borno Express Transport Corporation	267-270
Borno Road Maintenance Agency	271 - 274
Min. of Women Affairs & Social Development	275-278
Min. of Housing and Energy	279-282
Rural Electrification Board	283-286
Borno State Housing Corporation	287-290
Ministry of Sports Development	291-294
Borno State Sport Council	295-298
El-kanemi Warriors Football Club	299-302
Ministry of Water Resources	303-306
Water Supply and Sanitation Agency	307-310
Ministry of Religious Affairs	311-314
Borno State Board of Quaranic and Arabic Education	315-318
Borno State Council for Ulamas	319-322
Islamic Preaching Board	323-326
Pilgrims welfare Board	327-330
Islamic Research Centre	331-334
Ministry of Environment	335-338
Borno State Environmental Protection Agency	339-342
Borno State Tropical Action Programme	343-346
Forestry Reserve Management	347-350
Borno State Afforestation Project	351-354
Ministry of Lands and Survey	355-358
Borno State Development and Urban Planning Board	359-362
Ministry of Local Government and Emirate Affairs	363-366
Local Government Pension Board	367-370
Ministry of Poverty Alleviation and Youth Empowerment	371-374
Office of the Auditor General	375-378
Civil Service Commission	379-382
Local Government Service Commission	383-386
Borno State House of Assembly	387-390
Auditor General Local Government	391-394
High Court of Justice	395-398
Area Court	399-402

Sharia Court of Appeal	403-404
Judiciary Service commission	407-410
Borno State House of Assembly Service Commission	411-414
Borno State Independent Electoral Commission	415-418
Ministry of Higher Education	419-422
Borno State College of Bus. & Admin. Studies Konduga	423-426
Kashim Ibrahim College of Education	427-430
Umar Ibn El-Kanemi College of Edu. Sci. & Technology	431-434
Ramat Polytechnic	435-438
Borno State Library Board	439-442
College of Education Waka - Biu	443-446
Agency for Mass Literacy	447-450
Borno State Universal Basic Education	451-454
Borno State Scholarship Board	455-458
Borno State University	459-462
Nomadic Education	463-466
Education Endowment Fund	467-470
Budget and Planning	471-474
Ministry of Animal Resources and Fisheries Development	475-478
Borno Livestock Project	479-482
Ministry of Inter – Governmental Affairs	483-486
Borno State Community and Social Development Agency	487-490
Ministry of Reconstruction, Rehabilitation & Resettlement	491-494

CAPITAL BUDGET

ADMINISTRATIVE SECTOR

Summary of capital Expenditure by sector (2015 – 2017)	495
Government House	496
Governor’s office	497
Head of Service	498
State Emergency Management Agency (SEMA)	499
Borno State House of Assembly	500
Borno State House of Assembly Service Commission	501
Office of the Auditor General - State	502
Office of the Auditor General – Local Government	503-504
Ministry of Inter-Governmental Affairs & Special Duties	505-506
Civil Service Commission	507-508
Local Government Service Commission	509
Local Government Pension Board	510-511
Ministry of Home Affairs, Information and Culture	512 - 513
Borno Radio Television Corporation	514
Government Printing Press	515
Borno State Independent Electoral Commission	516- 517

ECONOMIC SECTOR

Ministry of Agriculture and Natural Resources	518 - 519
Borno state Agricultural Development Prog. (BOSADP)	520 – 521
Borno State Agricultural Mechanization (BOSAMA)	522 - 523
Ministry of Works and Transport	524 - 525
Ministry of Reconstruction, Rehabilitation & Resettlement	526 - 527
Borno Road Maintenance Agency	528 - 527
Borno Express Transport Corporation	530
Ministry of Trade, Investment and Tourism	531 - 532
BOPLAS Industries Ltd	533
NEITAL Nig. Ltd	534
Wire & Nail Co. Ltd	535
Kano Motor Park and Market	536
Borno Investment Company Ltd	537

Borno Supply Company	538
Borno State Hotels	539
Maiduguri International Hotel	540
Monday Market Company	541
Ministry of Finance, Budget and Planning	542
Board of Internal Revenue	543
Department of Budget and Planning	544 - 545
Ministry of Lands and Survey	546 - 547
Urban Planning and Development Board	548 - 549
Ministry of Water Resources	550- 551
Rural Water Supply and Sanitation Agency	552 - 553
Ministry of Housing and Energy	554- 555
Ministry of Animal Resources and Fisheries Development	556 - 557
SOCIAL SECTOR	
Ministry of Poverty Alleviation and Youth Empowerment	558 -559
Ministry of Environment	560 - 561
Borno State Environmental Protection Agency (BOSEPA)	562
Ministry of Women Affairs and Social Development	563 - 564
Ministry of Sport Development	565 - 566
Council for Arts and Culture	567 - 568
Ministry of Health	569 - 570
Hospitals Management Board	571-572
College of Health Technology	573-574
College of Nursing and Midwifery	575-576
Primary Health Care Development Agency	577 - 578
Borno State Control of Aids/HIV	579- 580
Ministry of Education	581-282
Borno State Agency for Mass Education	583-584
Teaching Service Board	585-586
Borno State Nomadic Education	587 - 588
Borno State Universal Basic Education Board	589- 590
Borno State Library Board	591-592
Ministry of Higher Education	593
Borno State Scholarship Board	594-595

Borno State University	596- 597
Kashim Ibrahim College of Education	598
Umar Ibn Ibrahim El-kanemi College of Science & Tech.	599 - 600
College of Education Waka-Biu	601 - 602
Ramat Polytechnic	603-604
Abba Ashigar College of Business & Administrative Studies	605
Mohammet Lawan College of Agriculture	606-607
Mohammed Goni College of Legal & Islamic Studies	608-609
School of Higher Islamic Studies	610
Ministry of Local Government and Emirate Affairs	611
Ministry of Religious Affairs & Special Education	612-613
Pilgrims Welfare Board	614-615
LAW AND JUSTICE	
Ministry of Justice	616 - 617
High Court of Justice	618-619
Sharia Court of Appeal	620-621
Area Court	622-623
Council for Prerogative of Mercy	624-625
Judicial Service Commission	626-627
SALARY TABLE	
National Minimum Wage for Public Service Salary Table	628-631
Consolidated Medical Salary Structure (CONMESS)	632-637
APPENDIX	
	638-640

ADDRESS BY HIS EXCELLENCY, HON. KASHIM SHETTIMA, EXECUTIVE GOVERNOR, BORNO STATE, TO THE STATE HOUSE OF ASSEMBLY DURING THE PRESENTATION OF THE APPROPRIATION BILL FOR THE FISCAL YEAR, 2018 ON THURSDAY, 28TH DECEMBER, 2017

PROTOCOL:

All praise is due to Almighty Allah, who, in His infinite mercy, has graciously restored to our dear State, appreciable degree of peace and security, after the mayhem and callousness of the Boko Haram insurgency and its concomitant unprecedented destruction of lives and property as well as the forceful displacement of millions of our innocent people. It is my honour and privilege to come here today and present to this distinguished House, the Borno State Government's appropriation Bill for the 2018 fiscal year, which broadly encapsulates the proposed expenditure profile of this Administration for the next twelve months. The budget proposals are based on a well-articulated multi-sectoral policy framework which is intended to primarily empower our people towards total resettlement and self-actualization; hence the decision to tag the 2018 Budget as "**Budget of Resettlement and Empowerment**".

As this Honourable House may kindly recall, the 2017 Budget, which I had the privilege to present to the House exactly one year ago, was tagged "**Budget of Consolidation and Restoration**", which was largely informed by the then prevailing socio-economic circumstances occasioned by the aftermath of the insurgency and the deliberate efforts made by the Government to restore normalcy and consolidate on the modest achievements recorded at that point in time. Most of the underlying objectives and the strategic policy initiatives enunciated in the 2017 Budget have been achieved with considerable degree of success. The key element of those initiatives was our unwavering determination to create the enabling environment for the victims of the insurgency particularly the Internally Displaced Persons (IDPs) to return home and resume their normal lives in an atmosphere of sustainable peace and security and within the framework of a thriving socio-economic and business activities.

As most of the monumental reconstruction work, embarked upon by the Government in different parts of the State, has been completed and considerable number of our IDPs have safely returned home, the central focus of the administration now, is to direct all efforts within the limits of available resources, towards the final return of all the remaining IDPs both at camps and those living in various communities, to their respective houses, latest by the end of May, 2018. While the return process is being worked out and implemented, the State Government would, at the same time, device appropriate strategies and implementable programmes to economically empower the IDPs with a view to engaging them in useful ventures. The major policy thrust of the 2018 Budget is therefore to ensure the complete resettlement and empowerment of all IDPs in the State. Towards achieving part of this objective, the State Government has evolved an effective institutional framework for the establishment of credible and sustainable micro-economic ventures at the grass-root level, targeted specifically at the IDPs and others, whose means of livelihood were destroyed by the insurgents.

Mr Speaker, Honourable Members, the Borno State 2018 Appropriation Bill is contingent upon certain underlying fiscal assumptions as well as economic and revenue indicators. These include:

- i. Expected improvement in Statutory Allocation as a result of improved revenue accruable to the Federation Account.

- ii. Considerable improvement in Internally Generated Revenue (IGR) following appreciable degree of peace and security in the State.
- iii. Upward review of existing revenue rates to reflect the relatively thriving business and economic activities in the State as a result of the noticeable improvement in security challenges facing the State.

It is in accordance with the provisions of Section 121, Sub-Section I of the 1999 Constitution of the Federal Republic of Nigeria, as amended that I have the honour and privilege to respectfully present, to this Honourable House, the 2018 Budget proposal, tagged "Budget of Resettlement and Empowerment" for consideration and approval.

REVIEW OF THE 2017 FISCAL YEAR:

Mr Speaker, Honourable Members, as you may recall, the 2017 Budget estimate stood at N183,840,489,081.00 out of which a total of N124,182,945,524.00 was earmarked for capital expenditure while the sum of N59,657,543,558.00 was for recurrent expenditure. The overall policy thrust of the 2017 Budget, which was tagged "Budget of Consolidation and Restoration", was to consolidate on the remarkable achievements recorded in the previous year, as part of our continues resolve to restore Borno State to its glorious past in the wake of the incredible devastation caused by the Boko Haram insurgency. In pursuance of this goal, various policy initiatives were introduced and fully implemented during the period under review, encompassing all the critical sectors; but more specifically infrastructural development and full restoration of destroyed structures, which straddled almost all parts of the State.

INFRASTRUCTURAL DEVELOPMENT:

Mr Speaker, Honourable Members, during the 2017 fiscal year, the State Government made deliberate efforts to reconstruct or rehabilitate all the major institutional structures and residential buildings in the various Local Government Areas which were wantonly destroyed by the insurgents. The ultimate aim was to ensure the full restoration of social services, which were being offered through these institutional structures and the resettlement of some of our IDPs. I am happy to announce that most of the schools, health centres and residential houses in some of the Local Governments destroyed during the insurgency, have been reconstructed and services fully restored. These Local Governments include Konduga, Damasak, Dikwa, Askira/Uba, Kaga and Mafa. Also IDPs from these Local Governments as well as those from Damboa, Ngala and Monguno, have been safely returned to their homes. To ensure that these IDPs are engaged in some economic ventures, the State Government, during the period under review has undertaken the training of the youths and women in skills acquisition and also provided them with entrepreneurship kits and farm inputs. Building materials have also been distributed to some of the IDPs to rebuild their homes.

EDUCATIONAL DEVELOPMENT:

Mr Speaker, Honourable Members, as you doubtlessly know, the education sector has been the hardest hit by the insurgency, with the unimaginable destruction of educational institutions at all levels. However, with the gradual improvement of the security situation and informed by our demonstrable commitment to the development of the education sector, the State Government prioritized the re-construction of the destroyed classrooms and other facilities in the school system with a view to reinvigorating the sector and providing the most suitable environment for the pursuit of sustainable and functional education by our children, at all levels. Motorized boreholes, classroom and office furniture, perimeter fence and suitable administrative

blocks have also been provided to most of the schools during the 2017 fiscal year. Considerable progress has also been made in the construction work at the Borno State University in our dogged determination to make it a world-class institution. During the period under review, Government also sponsored 60 girls to study Medicine at Universities in Sudan, while plans are underway to sponsor another set of 100 female students for the same course, also in Sudan.

HEALTH AND HUMAN SERVICES:

In the Health sector, in addition to the reconstruction and rehabilitation of Hospitals and Health Centres destroyed by the insurgents, Government had during 2017 fiscal year procured State of the art medical equipment for distribution to secondary Health facilities across the State. In the same vein, Government is currently constructing a Pediatric complex at the State Specialist Hospital while Primary Health Centres in Gongulong and Maimusari were being upgraded to General Hospitals. Similarly, Government had renovated and equipped General Hospitals in Shani, Damboa, Chibok, Magumeri, Gubio, Dikwa, Mafa, Konduga and Molai. A befitting Public Health Emergency Operations Centre has been established within the premises of the State Eye Hospital in collaboration with WHO while State Logistics Management Coordinating Unit (LMCU) has been established in all the 27 Local Government Areas of the State for proper management of commodity distribution. Furthermore, Government is constructing and equipping a befitting office accommodation for the State Primary Health Care Development Agency while the School of Nursing and Midwifery as well as that of Health Technology have been upgraded to College status and Provosts appointed. It is also worthy of note that currently there are 150 Medical Doctors in the Service of the State Government out of which 20 are on course to further their professional education as against the only 62 Medical Doctors inherited by our administration when we came to power in 2011.

HOME AFFAIRS, INFORMATION AND CULTURE:

Mr. Speaker, during the year under review, Government continued to publicize its programmes and activities through publications, production of jingles and press coverage to sensitize the general public on the improved security situation in the State and attract potential investors. BRTV's area of coverage has also been boosted with the installation of a transmission station along Bama Road. The State Cultural Troupe has also commenced performance at social gatherings to showcase our rich and diverse cultural heritage.

WOMEN AFFAIRS AND YOUTH DEVELOPMENT:

Government had, during the year under review, conducted skill acquisition training for women in collaboration with UNFPA and UNHCR, to improve their economic status. Similarly, adolescent girls were trained in skill acquisition at learning centres in some Local Government Areas of the State and provided with working capital for self-employment. This was in addition to the regular feeding and maintenance of the 755 rescued women and children at the Bulumkuttu Rehabilitation Centre.

In the area of sports development, the State Government had undertaken the reconstruction of the El-Kanemi Warriors Camp and also settled the players' bonuses for the 2017/2018 camp training.

AGRICULTURAL DEVELOPMENT:

Mr. Speaker, the agricultural sector is another area where Government invested heavily during the year under review. Government procured 22 truckloads of NPK fertilizer and sold

them at subsidised rates to farmers in Southern part of the State and to those from Kaga, Magumeri and Gubio Local Government Areas. Similarly, Government procured 20 metric tones of super sotat millet, 10 metric tones of sesame seeds, 28 metric tones of Paro 44 rice seeds as well as 8 metric tones of groundnut seeds and distributed them free of charge to farmers across the State. Combined harvesters, threshing machines and planting machines were also procured by the State Government to assist our farmers in food production.

THE ENVIRONMENT:

On environment, the State Government had paid the sum of N1 Billion Naira counterpart fund to the Nigeria Erosion and Water Shed Management Project for the State's participation in the Great Green Wall Programme that covers the northern part of the State. Similarly, the restructuring work on the Sanda Kyarimi Park / Zoo is in progress while additional plants and equipment for drainage evacuation and refuse disposal in the State have been procured for healthy environment. Kerosene and gas stoves as well as over 1.5 million tree seedlings were purchased and distributed free of charge to our people to stimulate forest conservation and minimize deforestation in our precarious Sahelian environment.

WATER RESOURCES:

In line with its resolve to provide water for the people, the State Government had ensured that sufficient water treatment chemicals were procured for the Maiduguri Water Treatment Plant. Two (2) additional caterpillar generators were also purchased for the Alau Water Treatment Plant. This is to ensure the production and supply of about 28,000m³ per day of drinking water for MMC and Jere Local Government Areas and environs. Similarly, Government expended about N40 Million for procurement of fuel and lubricants for the Alau Raw Water Pumping Station, Maiduguri Water Treatment Plant as well as boreholes within MMC, Jere and environs during the year under review.

GENERAL ADMINISTRATION:

Work on the multi-storey Borno House in Abuja is on-going and has reached 84% completion. When completed, it will not only generate revenue to the State Government, but also be a source of employment to our teaming unemployed youths. This is the biggest multi-billion naira single project ever embarked upon by any administration in the State and it is expected to be completed and commissioned during the 2018 fiscal year.

HIGHLIGHTS OF THE 2018 BUDGET:

Mr. Speaker, Honourable Members, in order to implement our policy decisions as enunciated in our Budget of Resettlement and Empowerment for the 2018 fiscal year, the State Government proposes a budget of **N170,279,514,000.00** for both recurrent and capital expenditures. This shall be financed from expected Internally Generated Revenue (IGR) of **N16,075,548,000.00**, allocation from the Federation Account of **N115,734,194,000.00** and Capital Receipt of **N38,469,772,000.00**. The total capital expenditure is **N108,408,580,000.00** and the total recurrent expenditure is **N61,870,934,000.00**. The 2018 budget size is less than that of 2017 by **N13,560,875,081.00** which is 7.38%.

Mr. Speaker, Honourable members, permit me to brief you on the sectoral allocation of the 2018 proposed budget;

MINISTRY OF EDUCATION:

As I indicated earlier, the Education sector suffered the most during the insurgency as schools in the affected areas were completely destroyed while pupils, students and teachers who survived the onslaught were forced into camps as IDPs.

For normal school academic activity to resume fully in the State, especially in the liberated Local Government Areas, the Ministry of Education must continue with the sustained reconstruction and rehabilitation of all Secondary Schools, recruit more qualified teachers to replace those killed or retired and procure more teaching materials, uniforms, books and other materials associated with the school system. The sum of **N12,661,975,000.00** is therefore allocated to the Ministry of Education as recurrent and capital expenditures for the next fiscal year.

MINISTRY OF HIGHER EDUCATION:

The Ministry of Higher Education has been instructed to complete and rehabilitate critical infrastructure in 2018, including the Senate building at the State University which is to commence full academic and administrative activities by first quarter of 2018. The Ministry shall also procure furniture for all the seven (7) Tertiary Institutions in the State while science equipment and chemicals are to be procured and distributed to the science based Institutions. Similarly, plans have been put in place to provide necessary facilities to all the Tertiary institutions of the State to fast-track accreditation of all their programmes in the 2017/2018 academic session.

The sum of **N10,391,434,000.00** is therefore allocated to the Ministry of Higher Education for its activities, in the 2018 fiscal year.

STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB):

In view of the importance of sound and solid foundation at the Primary School level, Government shall embark on massive construction and rehabilitation of all schools destroyed by the Boko Haram insurgents and provide books, classrooms and office furniture to all public schools across the State while the free feeding arrangement of primary school pupils shall be extended to all the liberated Local Government Areas. All counterpart funds shall also be paid to maintain the tempo of activities at the Board. The sum of **N4,425,205,000.00** is therefore allocated to the State Universal Basic Education Board (SUBEB) to enhance teaching and learning at the primary level.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:

The Ministry of Agriculture and Natural Resources is allocated the sum of **N8,064,745,000.00** to provide enabling environment for high quality crop production, maintenance of plantation sites and introduction of new crop varieties to farmers. Government shall also pay its counterpart funds to NPFS, IFAD and Fadama III programmes towards boosting agricultural production in the State.

MINISTRY OF LAND AND SURVEY:

The Ministry of Land and Survey shall embark on construction of new ultra-modern office complex to provide accommodation for management staff and provide conducive and better facility for land records. The Ministry is to upgrade its equipment and instruments to carryout preparation of new layouts and embark on street naming/numbering, in line with modern standards. The sum of **N2,030,361,000.00** is therefore allocated to the Ministry of Land and Survey for its activities in the next twelve months.

MINISTRY OF HEALTH:

Government would continue with the renovation and rehabilitation of all health facilities in all the Local Government Areas and provide them with needed drugs and medical equipment. Government will also partner with all agencies including donors/ NGOs to provide post insurgency health care services to the State. All counterpart contributions shall be paid to access more funds. The sum of **N17,709,860,000.00** is therefore allocated to the health sector.

MINISTRY OF JUSTICE:

During the 2018 fiscal year, the Ministry of Justice shall embark on massive reconstruction and rehabilitation of all Magistrates and High Courts in the liberated Local Government Areas and provide law books, journals and law reports to all Courts across the State. Government shall also sponsor the review of the Borno State Laws in tune with modern practice. The sum of **N1,894,391,000.00** is therefore allocated to the Ministry of Justice for the 2018 fiscal year.

MINISTRY OF HOUSING AND ENERGY:

The Ministry of Housing and Energy is allocated the sum of **N6,881,467,000.00** for recurrent and capital expenditures for completion of ongoing housing estates and construction of new residential buildings, markets/shops and other infrastructure across the State. New power generation plants shall also be provided for the industrial park opposite the Borno State University to augment power supply from the National Grid.

MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT:

The Ministry is allocated the sum of **N9,816,521,000.00** to continue with reconstruction and rehabilitation of all infrastructure across the State for resettlement and rehabilitation of IDPs and returnees in liberated Local Government Areas, including the massive Bama and Damasak initiative projects.

MINISTRY OF ENVIRONMENT:

The Ministry of Environment will be energised to carry out evacuation of drainages and township beautification in Maiduguri Metropolis and the liberated Local Government Headquarters across the State.

The Ministry will also embark on massive planting and distribution of tree seedlings to combat desert encroachment. The sum of **N4,931,387,000.00** is therefore allocated to the Ministry of Environment for its recurrent and capital expenditures.

MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:

The Ministry is allocated the sum of **N1,859,240,000.00** to complete reconstruction of hostels for refugees and inmates, reconstruction of Remand Homes in the liberated towns, purchase of tools for the handicapped and up-keep of victims of Human Trafficking and other essential facilities in all the three Senatorial Districts of the State.

MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT:

Following the return of peace and security to the State, the Ministry of Poverty Alleviation and Youth Empowerment shall be provided with the necessary support to procure equipment and tools for onward distribution to beneficiaries to alleviate poverty across the State. In addition, the Ministry will sustain the provision of relief materials to IDPs and returnees, as well as undertake training of youths in skills acquisition. It will further provide social security support to the needy, the destitute and physically challenged in the State.

The sum of **N4,670,157,000.00** is therefore allocated to the Ministry of Poverty Alleviation and Youth Empowerment as recurrent and capital expenditures.

MINISTRY OF WATER RESOURCES:

The Ministry of Water Resources is allocated the sum of **N5,410,829,000.00** to ensure constant water supply by procuring new sets of power generating plants and spare parts, connection of more boreholes to High Tension (HT) power supply, maintenance and procurement of submersible electric/solar pumps, as well as procurement of diesel and chemicals.

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS:

The Ministry is allocated the sum of **N2,625,836,000.00** to complete the renovation of all Palaces destroyed by the insurgents and continue with the completion of joint projects with other MDAs.

LOCAL GOVERNMENT SERVICE COMMISSION:

The Local Government Service Commission is responsible for Local Government Staff training, promotion and placement. To discharge such responsibility, the Head Office of the Commission shall be renovated and provided with furniture and other necessary requirements. To this end, the sum of **N168,450,000.00** is allocated for its recurrent and capital projects.

MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE:

For effective dissemination of information and public enlightenment on Government policies and programmes as well as prompt control of fire outbreaks and rescue operations, the Ministry of Information, Home Affairs and Culture is allocated the sum of **N4,464,205,000.00**.

MINISTRY OF RELIGIOUS AFFAIRS:

To promote inter and intra faith co-existence and provide essential religious services for peace and harmony throughout the State, the Ministry of religious Affairs is allocated the sum of **N3,328,139,000.00** for both recurrent and capital expenditures.

BORNO STATE INDEPENDENT ELECTORAL COMMISSION:

In its commitment towards conducting free and fair elections in the State in 2018 Government has allocated the sum of **N1,745,192,000.00** to the Borno State Independent Electoral Commission as recurrent and capital expenditures for the next fiscal year.

BORNO STATE HOUSE OF ASSEMBLY:

In order to ensure effective discharge of its statutory responsibilities, the Borno State House of Assembly is allocated the sum of **N3,844,857,000.00** as recurrent and capital expenditures.

MINISTRY OF SPORTS AFFAIRS:

To ensure highly motivated sports men and women with good spirited officials and winning teams in National and International Sporting activities, the Ministry of sports Affairs is allocated the sum of **N717,666,000.00** as recurrent and capital expenditures.

MINISTRY OF TRADE, INVESTMENT AND TOURISM:

To enhance reactivation of dormant industries owned by the State Government and utilization of local resources for production of goods in high demand in the State i.e. Tomato, vegetable oil, pharmaceutical products, soda, mats, PVC pipes, shoes etc, Government shall reinvigorate existing industries, as well as stimulate public and private sector investment.

In addition to this, Government shall also sustain development and promotion of tourism through renovation and rehabilitation of destroyed State Hotels in the liberated areas, rehabilitate the Maiduguri International Hotel and the Family Recreation and Amusement Park in the State Capital.

The sum of **N5,302,893,000.00** is therefore allocated to the Ministry of Trade, Investment and Tourism as recurrent and capital expenditures for 2018 fiscal year.

MINISTRY OF FINANCE, BUDGET AND PLANNING:

The Ministry of Finance, Budget and Economic Planning shall be energised to continue with discharging its statutory functions of control and management of public funds, facilitate its capacity to formulate sound financial policies designed for effective and prudent management of Government resources.

The Ministry of Finance, Budget and Planning is therefore allocated the sum of **N5,437,133,000.00** as recurrent and capital and expenditures.

MINISTRY OF WORKS AND TRANSPORT:

The Ministry of Works and Transport is allocated the sum of **N22,666,858,000.00** to continue with on-going projects which includes the construction of roads and drainages in liberated Local Government Areas i.e. Damboa-Chibok-Mbalala Road, township roads in Maiduguri Metropolis and Jere, production and laying of interlocking blocks for township, beautification, installation of Marini Asphalt Plant in Auno 22km, procurement, repair and maintenance of generators and equipment and procurement of 10,000 metric tons of bitumen from NNPC.

The Ministry shall also maintain streetlights across the State and carryout dualisation of township roads across the State.

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT:

The Ministry of Animal Resources and Fisheries Development is responsible for formulating and implementing Government policies and programmes in respect of livestock, fisheries and poultry production in the State.

To carryout its statutory duties, the sum of **N3,380,906,000.00** is allocated to the Ministry for its capital and recurrent expenditures.

MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES:

The Ministry of Inter-Governmental Affairs and Special Duties is responsible for coordinating activities and programmes of all United Nations Agencies, Federal Ministries, Agencies and Non-Governmental Organisations.

To enable the Ministry carryout its statutory responsibilities, the sum of **N1,242,051,000.00** has been allocated as capital and recurrent expenditures.

BORNO STATE INTERNAL REVENUE SERVICES:

The services of the Internal Revenue shall be modernized to meet modern day challenges. Government will also re-strategise the tax reform agenda, enhance effective revenue generation and commence full automation of its operations. The Internal Revenue Service is allocated the sum of **N574,565,000.00** as recurrent and capital expenditures.

CIVIL SERVICE COMMISSION:

The Borno State Civil Service Commission shall procure all necessary office equipment and logistics to facilitate recruitment, promotion of staff and other statutory activities. The sum of **N360,896,000.00** is therefore allocated to the Civil Service Commission as recurrent and capital expenditures for its smooth operations during the 2018 fiscal year.

Among other activities, the Civil Service Commission is expected to recruit 50 Medical Doctors, 50 Engineers and 100 Administrative Officers. Similarly, 1,000 Teachers are also to be employed in the 2018 fiscal year, by the Teaching Service Board, in accordance with its statutory mandate.

GOVERNOR'S OFFICE:

Governor's Office which comprises of the Offices of the Secretary to the State Government and the Head of Service has been allocated the sum of **N17,843,776,000.00** for its services in the 2018 fiscal year. This amount will be spent on payment of pension, gratuities, salaries of staff and public office holders. The allocation also covers the completion of the Borno House project in Abuja, maintenance of the Musa Usman Secretariat as well as provision of general security and procurement of relief materials to the victims of insurgency.

GOVERNMENT HOUSE:

The Government House Maiduguri which is the seat of power encompasses the Office of His Excellency and the Deputy Governor. The sum of **N3,523,377,000.00** is allocated for general maintenance, catering services, procurement of essential security equipments. This also includes personnel emoluments.

Details of the 2018 Budget breakdown will be provided by the Honourable Commissioner of Finance, Budget and Planning, next week.

CONCLUSION:

Mr. Speaker, Honourable Members, the modest achievements we have recorded in the 2017 fiscal year were made possible by the unflinching support and invaluable cooperation you have extended to the Executive, which undoubtedly underscores your ardent desire and unrelenting determination to ensure that our people benefit immensely from the dividend of democracy. As we are now in the final stages of our rebuilding efforts, it is only right and proper for us to commence the process of empowering the victims of the insurgency in order to enable them return to normal life which, in essence, is the import of the 2018 Budget. It is therefore profoundly significant for this Honourable House to be part of our collective resolve to achieve this noble objective. It is only when we essentialize the full implementation of the 2018 Budget that the underlying policy objectives of Government regarding our IDPs and other victims of the insurgency could be fully and sufficiently achieved.

Mr. Speaker, Honourable Members, as I said earlier, the 2018 Budget of Resettlement and Empowerment is informed by our deep commitment to the full resettlement of our people, who were forced by unfortunate circumstances, to leave their ancestral homes and resettle in IDP camps and safer communities. It is only logical, if not mandatory for us to initiate ways and means of empowering them in a manner that would guarantee a sustainable means of livelihood for them and their families. These objectives would only be realized with the proper and full implementation of the 2018 Budget, which is contingent upon your support and cooperation. I am therefore making a passionate appeal to this Honourable House to expedite action on the Budget to enable the Executive commence the implementation process as part of our collective resolve to improve the living condition of our people, which has deteriorated considerably in the aftermath of the insurgency. As we look forward to the full implementation of the 2018 Budget, I must extend my profound appreciation to the Speaker and the Honourable Members for their enthusiastic support and boundless cooperation in our determined efforts to transform the State and improve the quality of life of the people. It is only with your continuous support and cooperation that we shall be able to establish and sustain the culture of good governance and instil public confidence in the administration; which is the only gateway to bequeathing a viable, sufficient and sustainable legacy to the future generation.

Mr Speaker, Honourable Members, may I now crave your indulgence to lay before you our proposed 2018 “**Budget of Resettlement and Empowerment**” to be critically examined in the light of our policy objectives and the overall interest of the people of the State.

I therefore hope and pray that this budget will be accorded early consideration and speedy passage in the interest of our people. I hereby lay before the Honourable House the 2018 Appropriation Bill for your kind consideration.

Thank you and God bless.



SECURITY



EDUCATION



HEALTH CARE



WORKS



HOUSING



AGRICULTURE



BORNO STATE

2018 APPROVED BUDGET

BASED ON **IPSAS**

... BUDGET OF RESETTLEMENT AND EMPOWERMENT



His Excellency,
Honourable Kashim Shettima
Executive Governor of Borno State



Alhaji Mohammed Kauji

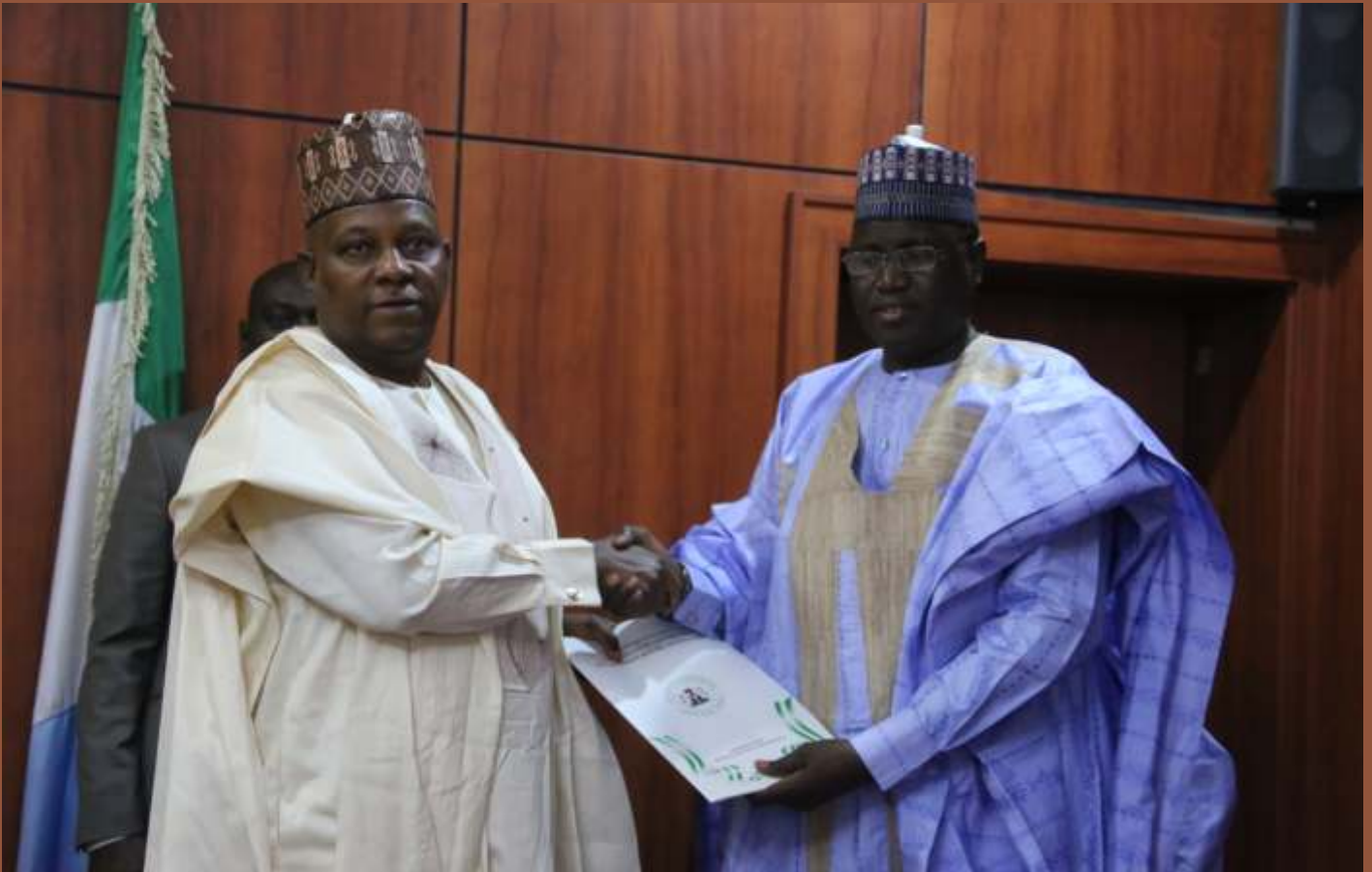
*Honourable Commissioner of Finance, Budget
and Planning, Borno State*



Hajiya Mairo Bunu Lawan, FCPA, FCNA
*Permanent Secretary, Budget and Planning,
Borno State*



His Excellency the Governor in Class with Students at Government College



His Excellency presenting 2018 Budget to Honourable Speaker of House of Assembly



His Excellency the Executive Governor signing the 2018 Appropriate Bill

Galtimari Road Project





Road Project under Construction



Damboa and Maduganari Link Road

Agricultural Implements





Mafoni Tailoring Centre



Poverty Alleviation Materials

Borno State Government Properties in Abuja



Agricultural Implements





Central Bank Quarters, purchased and renovated for School of Orphans and Vulnerable Children



Installation of Street Light



Kaga Reconstruction Projects



Reconstruction of Housing in LGAs

Industrial Hob



Water for Everyone





The Legacy Garden in Maiduguri



New Shops Built at Weekly Market in Ngamdu Kaga LGA

Poultry Production Unit





Skill Acquisition Centre



Skill Acquisition Materials

**Shopping Complex at Mohammed Goni Stadium
Opposite Kano Motor Park**





Mohammad Shuwa Hospital



General Hospital Rann



Kirikasama Primary School



Command Secondary School Bemisheik

SUMMARY OF BUDGET, 2018

		N
A. <u>REVENUE</u>		
1 Ministries/Departments	13,884,423,000	
2 Interest Repayment	-	
Re-imbusement from Fed. Govt.		
3 Parastatals & Others	-	
4 Miscellaneous	-	
5 Boards and Parastatals	2,191,125,000	
6 Stabilization Revenue Fund	10t	16,075,548,000
B. <u>ALLOCATION FROM THE FEDERATION ACCOUNT</u>		
1 Statutory Allocation	86,000,000,000	
2 Value Added Tax (VAT)	24,588,253,000	
3 Special Fund (Intervention fund/bailout)	15,733,944,000	<u>126,322,197,000</u>
Total Recurrent Revenue, 2018		<u>142,397,745,000</u>
C. <u>Estimated Recurrent Expenditure, 2018</u>		
1 Personnel Costs (Ministries/Departments)		42,306,400,000
2 Overhead Cost (Ministries/Departments)		10,542,031,000
3 Miscellaneous Expenses		-
4 Consolidated Revenue Fund Charges		133,500,000
5 Pension and Gratuity		<u>10,200,000,000</u>
TOTAL RECURRENT EXPENDITURE		<u>63,181,931,000</u>
D. <u>Recurrent Surplus</u>		<u>79,215,814,000</u>
E. <u>Estimated Capital Receipts, 2018</u>		
1 Opening Balance		2,500,000,000
2 Transfer from Consolidated Revenue Fund		79,215,814,000
3 External Loans		10t
4 Internal Loans		10,000,000,000
5 Grants		26,930,769,000
6 Miscellaneous		-
Total Capital Receipts		<u>118,646,583,000</u>
F. <u>Estimated Capital Expenditure, 2018</u>		
4 General Administration		16,159,826,000
1 Economic Sector		62,735,740,000
2 Law and Justice		1,129,000,000
3 Social Sector		38,622,017,000
Total Capital Expenditure		<u>118,646,583,000</u>
G. <u>BUDGET SIZE</u>		<u>181,828,514,000</u>

**BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY (MASTER BUDGET)
BASED ON PROGRAMME**

S/NO	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2017
		N				N
1	Opening Balance	2,500,000,000	2,625,000,000	2,756,250,000	2,756,250,000	1,500,000,000
2	Receipts:					
3	Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
4	Value Added Tax	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
5	Independent Revenue	16,075,548,000	16,879,325,400	17,723,291,670	17,723,291,670	29,232,272,782
6	Aid & Grant	22,910,997,000	24,056,546,850	25,259,374,193	25,259,374,193	25,444,496,792
7	Other Capital Receipts	14,019,772,000	14,720,760,600	15,456,798,630	15,456,798,630	10,000,000,000
8	Special Fund	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
	Total Receipts	181,828,514,000	190,919,939,700	200,465,936,685	197,709,686,685	183,840,489,081
9	Total Projected Funds Available	181,828,514,000	190,919,939,700	200,465,936,685	391,385,876,385	183,840,489,081
10	Expenditure:					
11	A: Recurrent Debt					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	Total Recurrent Debt					
16	B: Recurrent Non-Debt:					
17	Personnel Cost	32,106,400,000	33,711,720,000	35,397,306,000	101,215,426,000	38,825,100,397
18	CRF Charges - Statutory Office Holders' Salaries	133,500,000	140,175,000	147,183,750	147,183,750	133,219,342
19	CRF Charges - Pensions & Gratuities	10,200,000,000	140,175,000	147,183,750	10,487,358,750	8,203,872,000
20	Overhead Costs	20,742,031,000	21,779,132,550	22,868,089,178	65,389,252,728	12,495,351,819
21	Total Recurrent Non-Debt	63,181,931,000	66,341,027,550	69,658,078,928	135,999,106,478	59,657,543,558
22	Total Recurrent Expenditure					

23	C: Capital Expenditure Based on Programmes					
	Economic Empowerment Through Agriculture (General)	9,882,000,000	10,376,100,000	10,894,905,000	31,153,005,000	9,993,914,165
25	Societal Re-orientation (General)	6,750,000,000	7,087,500,000	7,441,875,000	21,279,375,000	9,631,825,875
26	Poverty Alleviation	6,500,000,000	6,825,000,000	7,166,250,000	20,491,250,000	7,652,928,904
27	Improvements to Human Health (General)	12,650,000,000	13,282,500,000	13,946,625,000	39,879,125,000	11,458,377,597
28	Enhancing Skills & Knowledge (General)	8,560,000,000	8,988,000,000	9,437,400,000	26,985,400,000	9,456,682,850
29	Housing & Urban Development (General)	9,720,408,000	10,206,428,400	10,716,749,820	30,643,586,220	17,832,146,776
30	Gender (General)	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,947,437,738
31	Youth (General)	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	2,007,828,813
32	Environmental Improvement (General)	658,872,000	691,815,600	726,406,380	2,077,093,980	6,588,721,071
33	Water Resources & Rural Development	11,560,000,000	12,138,000,000	12,744,900,000	36,442,900,000	11,048,633,763
34	Information Communication & Technology (General)	5,048,321,000	5,300,737,050	5,565,773,903	15,914,831,953	5,103,274,050
35	Growing the Private Sector	8,265,133,000	8,678,389,650	9,112,309,133	26,055,831,783	8,265,133,082
36	Reform of Government & Governance (General)	8,500,487,000	8,925,511,350	9,371,786,918	26,797,785,268	8,403,478,284
37	Power (General)	3,702,359,000	3,887,476,950	4,081,850,798	11,671,686,748	1,479,951,550
40	Road (General)	12,611,000,000	13,241,550,000	13,903,627,500	39,756,177,500	13,312,611,008
45	Total Capital Expenditure	108,408,580,000	113,829,009,000	119,520,459,450	341,758,048,450	124,182,945,524
46	Total Expenditure (Budget Size)	171,590,511,000	180,170,036,550	189,178,538,378	540,939,085,928	183,840,489,081
47	Budget Surplus/(Deficit)					-
48	Financing of Deficit by Borrowing:					
49	Internal Loans					
50	External Loans					
51	Total Loans					0
52	Closing Balance					

**BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY (MASTER BUDGET)
BASED ON FUNCTIONS**

S/NO	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2017
		N				N
1	Opening Balance	2,500,000,000	2,625,000,000	2,756,250,000	2,756,250,000	1,500,000,000
2	Receipts:					
3	Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
4	Value Added Tax	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
5	Independent Revenue	16,075,548,000	16,879,325,400	17,723,291,670	17,723,291,670	29,232,272,782
6	Aid & Grant	22,910,997,000	24,056,546,850	25,259,374,193	25,259,374,193	25,444,496,792
7	Capital Receipts	14,019,772,000	14,720,760,600	15,456,798,630	15,456,798,630	10,000,000,000
	Special Fund	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
8	Total Receipts	181,828,514,000	190,919,939,700	200,465,936,685	197,709,686,685	183,840,489,081
9	Total Projected Funds Available	181,828,514,000	190,919,939,700	200,465,936,685	391,385,876,385	183,840,489,081
10	Expenditure:					
11	A: Recurrent Debt					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	Total Recurrent Debt					
16	B: Recurrent Non-Debt:					
17	Personnel Cost	32,106,400,000	33,711,720,000	35,397,306,000	35,397,306,000	38,825,100,397
18	CRF Charges - Statutory Office Holders' Salaries	133,500,000	140,175,000	147,183,750	147,183,750	133,219,342
19	CRF Charges - Pensions & Gratuities	10,200,000,000				8,203,872,000
20	Overhead Costs	20,742,031,000	21,779,132,550	22,868,089,178	65,389,252,728	12,495,351,819
21	Total Recurrent Non-Debt	63,181,931,000	66,341,027,550	69,658,078,928	135,999,106,478	59,657,543,558
22	Total Recurrent Expenditure	63,181,931,000	66,341,027,550	69,658,078,928	135,999,106,478	59,657,543,558

23	C: Capital Expenditure Based on Functions:					
24	General Public Service	9,556,000,000	10,033,800,000	10,535,490,000	30,125,290,000	9,493,126,210
25	Public Order & Safety	5,952,000,000	6,249,600,000	6,562,080,000	18,763,680,000	5,108,083,140
26	Economic Affairs	13,743,740,000	14,430,927,000	15,152,473,350	43,327,140,350	28,135,108,561
27	Environmental Protection	10,457,000,000	10,979,850,000	11,528,842,500	32,965,692,500	9,105,241,200
28	Housing & Community Amenities	16,100,879,000	16,905,922,950	17,751,219,098	50,758,021,048	15,957,165,732
29	Health	15,725,000,000	16,511,250,000	17,336,812,500	49,573,062,500	14,625,966,500
30	Recreation, Culture & Religion	9,356,000,000	9,823,800,000	10,314,990,000	29,494,790,000	9,356,002,425
31	Education	13,962,325,000	14,660,441,250	15,393,463,313	44,016,229,563	20,148,142,996
32	Social Protection	13,555,636,000	14,233,417,800	14,945,088,690	42,734,142,490	12,254,108,760
33	Total Capital Expenditure	108,408,580,000	113,829,009,000	119,520,459,450	341,758,048,450	124,182,945,524
34	Total Expenditure (Budget Size)	171,590,511,000	180,170,036,550	189,178,538,378	540,939,085,928	183,840,489,081
35	Budget Surplus/(Deficit)					-
36	Financing of Deficit by Borrowing:					
37	Internal Loans					
38	External Loans					
39	Total Loans					
40	Closing Balance					

BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY 2017 (MASTER BUDGET)
BASED ON SECTORS

S/NO	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2017
		N				N
1	Opening Balance	2,500,000,000	2,625,000,000	2,756,250,000	2,756,250,000	1,500,000,000
2	Receipts:					
3	Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
4	Value Added Tax	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
5	Independent Revenue	16,075,548,000	16,879,325,400	17,723,291,670	17,723,291,670	29,232,272,782
6	Aid & Grant	22,910,997,000	24,056,546,850	25,259,374,193	25,259,374,193	25,444,496,792
7	Capital Receipts	14,019,772,000	14,720,760,600	15,456,798,630	15,456,798,630	10,000,000,000
	Special Fund	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
8	Total Receipts	181,828,514,000	190,919,939,700	200,465,936,685	197,709,686,685	183,840,489,081
9	Total Projected Funds Available	181,828,514,000	190,919,939,700	200,465,936,685	391,385,876,385	183,840,489,081
10	Expenditure:					
11	A: Recurrent Debt					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	Total Recurrent Debt					
16	B: Recurrent Non-Debt:					
17	Personnel Cost	32,106,400,000	33,711,720,000	35,397,306,000	35,397,306,000	38,825,100,397
18	CRF Charges - Statutory Office Holders' Salaries	133,500,000	140,175,000	147,183,750	147,183,750	133,219,342
19	CRF Charges - Pensions & Gratuities	10,200,000,000	10,710,000,000	11,245,500,000	11,245,500,000	8,203,872,000
20	Overhead Costs	20,742,031,000	21,779,132,550	22,868,089,178	22,868,089,178	12,495,351,819
21	Total Recurrent Non-Debt	63,181,931,000	66,341,027,550	69,658,078,928	135,999,106,478	59,657,543,558
22	Total Recurrent Expenditure	63,181,931,000	66,341,027,550	69,658,078,928	199,181,037,478	59,657,543,558

23	C: Capital Expenditure Based on Sectors:					
24	Administrative Sector	16,159,826,000	16,967,817,300	17,816,208,165	17,816,208,165	15,712,790,196
25	Economic Sector	62,735,740,000	65,872,527,000	69,166,153,350	69,166,153,350	70,297,901,690
26	Law & Justice Sector	1,129,000,000	1,185,450,000	1,244,722,500	1,244,722,500	1,502,471,458
27	Social Sector	38,622,017,000	40,553,117,850	42,580,773,743	42,580,773,743	36,669,782,181
28	Total Capital Expenditure	118,646,583,000	124,578,912,150	130,807,857,758	130,807,857,758	124,182,945,524
29	Total Expenditure (Budget Size)	181,828,514,000	190,919,939,700	200,465,936,685	573,214,390,385	183,840,489,081
30	Budget Surplus/(Deficit)					
31	Financing of Deficit by Borrowing:					
32	Internal Loans					
33	External Loans					
34	Total Loans					0
35	Closing Balance					

BORNO STATE GOVERNMENT
SUMMARY OF TRANSFERS FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF)
2018

S/NO	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2017
		N				N
1	Opening Balance	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	1,500,000,000
2	Receipts:					
3	Statutory Allocation from FAAC	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
4	Value Added Tax from FAAC	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
5	Independent Revenue IGR	16,075,548,000	16,879,325,400	17,723,291,670	17,723,291,670	29,232,272,782
6	Aid & Grant	22,910,997,000	24,056,546,850	25,259,374,193	72,226,918,043	25,444,496,792
7	Other Recurrent Receipts (Special Fund)	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
8	Other Capital Receipts (Loan)	14,019,772,000	14,720,760,600	15,456,798,630	15,456,798,630	10,000,000,000
	Total Receipts	181,828,514,000	190,919,939,700	200,465,936,685	244,677,230,535	183,840,489,081
9	Total Projected Funds Available	181,828,514,000	190,919,939,700	200,465,936,685	391,385,876,385	183,840,489,081
10	Expenditure:					
11	A: Recurrent Debt					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	Total Recurrent Debt					
16	B: Recurrent Non-Debt:					
17	Personnel Cost	42,306,400,000	44,421,720,000	46,642,806,000	46,642,806,000	47,028,972,397
18	CRF Charges - Statutory Office Holders' Salaries	133,500,000	140,175,000	147,183,750	147,183,750	133,219,342
19	CRF Charges - Pensions & Gratuities	-	-	-	-	187,620,511
20	Overhead Costs	20,742,031,000	21,779,132,550	22,868,089,178	65,389,252,728	12,307,731,308
21	Total Recurrent Non-Debt	63,181,931,000	66,341,027,550	69,658,078,928	199,181,037,478	59,657,543,558
22	Total Recurrent Expenditure	63,181,931,000	66,341,027,550	69,658,078,928	135,999,106,478	59,657,543,558

23	Transfers to CDF (LINE 9-22)	79,215,814,000	83,176,604,700	87,335,434,935	170,512,039,635	124,182,945,524
24	Estimated Capital Receipts:					
25	a. Opening Balance of CDF	2,500,000,000	2,625,000,000	2,756,250,000	5,381,250,000	1,500,000,000
26	b. Transfers from CRF	79,215,814,000	83,176,604,700	87,335,434,935	87,335,434,935	87,238,448,731
27	c. Internal Loans	10,000,000,000	10,500,000,000	11,025,000,000	11,025,000,000	10,000,000,000
28	d. External Loans					
29	e. Aid & Grants	22,910,997,000	24,056,546,850	25,259,374,193	25,259,374,193	8,401,896,373
30	f. Other Capital Receipts	4,019,772,000	4,220,760,600	4,431,798,630	12,672,331,230	17,042,600,420
31	Total Estimated Capital Receipts					
32	Estimated Capital Expenditure	118,646,583,000				
33	Total Budget Size	181,828,514,000	190,919,939,700	200,465,936,685	573,214,390,385	183,840,489,081
34	Estimated Closing Balance	-				

**BORNO STATE GOVERNMENT
2018 REVENUE BUDGET
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2018- 2020**

CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2017
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010100	Share of Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
11010200	Share of VAT	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
11010300	Share of Excess Crude	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
	Share of Federation A/c Allocation -Sub Total	126,322,197,000	132,638,306,850	139,270,222,193	139,270,222,193	117,663,719,507
	INDEPENDENT REVENUE (IGR)					
12010100	Personal Income Tax	3,570,581,000	3,749,110,050	3,936,565,553	3,936,565,553	6,724,137,000
12020100	Licences	120,760,000	126,798,000	133,137,900	133,137,900	201,215,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,357,625,000	2,475,506,250	2,599,281,563	7,432,412,813	3,381,529,250
12020500	Fines	14,472,000	15,195,600	15,955,380	15,955,380	20,035,000
12020600	Sales	1,478,906,000	1,552,851,300	1,630,493,865	1,630,493,865	4,366,231,000
12020700	Earnings	887,227,000	931,588,350	978,167,768	2,796,983,118	905,942,000
12020800	Rent on Government Building	91,321,000	95,887,050	100,681,403	100,681,403	91,321,000
12020900	Rent on Land and Others	70,528,000				
12021000	Repayments - General					
12021100	Investment Income	567,788,000				
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	4,398,643,000
12021300	Reimbursement - General					
13010100	Domestic Aids	2,326,572,000	2,442,900,600	2,565,045,630	2,565,045,630	2,306,177,000
	Boards and Parastatals	2,191,125,000	2,300,681,250	2,415,715,313	2,415,715,313	6,837,042,532
	Independent Revenue - Sub Total	16,075,548,000	16,879,325,400	17,723,291,670	4,980,760,943	29,232,272,782
	Arreas of Revenue	-	-	-	0	5,998,703
	OTHER REVENUE SOURCES					
13010100	DOMESTIC AID					
13010101	Current Domestic Aids					
13010102	Capital Domestic Aids					
13010200	FOREIGN AID					
13010201	Current Foreign Aid					
13010202	Capital Foreign Aid					
13020100	DOMESTIC GRANTS					

13020101	Current Domestic Grant	4,020,372,000	4,221,390,600	4,432,460,130	4,432,460,130	8,401,896,373
13020102	Capital Domestic Grant					
13020200	FOREIGN GRANTS					
13020201	Current Foreign Grant					
13020201	Capital Foreign Grant	22,910,997,000.00				
14000000	CAPITAL DEVELOPMENT (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	81,715,814,000	85,801,604,700	90,091,684,935	257,609,103,635	87238448731
14020201	Other Capital Receipts to CDF	4,019,772,000	4,220,760,600	4,431,798,630	12,672,331,230	18542600420
14020202	Sale of Fixed Assets					
14030000	LOANS/BORROWINGS RECEIPTS					
14030100	Domestic Borrowings/Loans Receipts					
14030301	Domestic Loans/Borrowings from Financial Institutions	10,000,000,000	10,500,000,000	11,025,000,000	11,025,000,000.00	10,000,000,000
14030302	Domestic Loans/Borrowings from other Government Entities					
14030303	Domestic Loans/Borrowings from Other Entities/Organisations					
14030200	International Loans/Borrowings Receipts					
14030201	International Loans/Borrowings from Financial Institutions					
14030202	International Loans/Borrowings from other Government Entities					
14030203	International Loans/Borrowings from Other Entities/Organisations					
	TOTAL REVENUE	95,735,586,000	100,522,365,300	105,548,483,565	206,070,848,865	124,182,945,524
14000000	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	81,715,814,000	85,801,604,700	90,091,684,935	175,893,289,635	87,238,448,731
14020201	Other Capital Receipts to CDF	26,930,769,000	28,277,307,450	29,691,172,823	84,899,249,273	26,944,496,793
14030100	Domestic Loans/Borrowings Receipts					
14030301	Domestic Loans from Financial Institutions	10,000,000,000	10,500,000,000	11,025,000,000	260,792,538,908	10,000,000,000
14030302	Domestic Loans from Other Govt Entities					
14030303	Domestic Loans from Other Entities					
14030200	International Loans/Borrowings Receipts					
14030201	International Loans from Financial Institutions					
14030202	International Loans from Other Government Entities					
14030203	International Loans from Other Entities					
	TOTAL CAPITAL DEV. FUND RECEIPT	118,646,583,000	124,578,912,150	130,807,857,758	255,386,769,908	124,182,945,524

BORNO STATE GOVERNMENT
2018 REVENUE BUDGET
SUMMARY OF TOTAL REVENUE BUDGET BY SECTOR 2018 - 2020

CODE	DESCRIPTION	BUDGET 2017	PROPOSED ESTIMATE 2018	PROPOSED ESTIMATE 2019	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2016
						N
01	ADMINISTRATION SECTOR					
O1110000000	Governor's Office	5,391,000	5,660,550	5,943,578	5,943,578	5,391,000
O1120000000	State Assembly					
O12300100100	Ministry of Home Affairs, Information, & Culture	33,570,000	35,248,500	37,010,925	37,010,925	33,569,625
O12500100100	Head of Service	4,412,000	4,632,600	4,864,230	4,864,230	4,412,000
O14000100100	Office of the Auditor General - State	200,000	210,000	220,500	220,500	200,000
O12300100100	Office of the Auditor General - Local Govt.	333,264,000	349,927,200	367,423,560	367,423,560	333,264,000
O14700100100	Civil Service Commission	102,000	107,100	112,455	112,455	102,000
O12300100100	Local Government Service Commission	428,685,000	450,119,250	472,625,213	472,625,213	407,892,000
O14800100100	State Independent Electoral Commission					
	Local Government Pensions Board	1,004,528,000	1,054,754,400	1,107,492,120	1,107,492,120	1,004,528,000
O11113200100	Ministry of Inter-Governmental Affairs & Special Duties					
		1,810,152,000	1,900,659,600	1,995,692,580	1,107,492,120	1,810,151,625
02	ECONOMIC SECTOR					
O21500100100	Ministry of Agriculture & Natural Resources	268,025,000	281,426,250	295,497,563	295,497,563	1,257,388,000
O22000100100	Ministry of Finance	4,009,534,000	4,210,010,700	4,420,511,235	4,420,511,235	7,015,713,000
O22200100100	Ministry of Trade, Investment, & Tourism	302,609,000	317,739,450	333,626,423	333,626,423	463,423,000
O23400100100	Ministry of Works & Transport	2,269,377,000	2,382,845,850	2,501,988,143	2,501,988,143	2,269,377,000
O25200100100	Ministry of Urban & Rural Water Supply	27,385,000	28,754,250	30,191,963	30,191,963	27,385,000
O25300100100	Ministry of Housing & Rural Electrification	124,294,000	130,508,700	137,034,135	137,034,135	124,294,000
O26000100100	Ministry of Land & Survey	198,386,000	208,305,300	218,720,565	218,720,565	884,250,000
O22000800100	Board of Internal Revenue	3,849,933,000	4,042,429,650	4,244,551,133	4,244,551,133	7,278,374,000
	Ministry of Budget & Planning	315,000	330,750	347,288	347,288	315,000
	Ministry of Animal Resources & Fisheries Developme	56,365,000	59,183,250	62,142,413	62,142,413	57,415,000
		11,106,223,000	11,661,534,150	12,244,610,858	12,244,610,858	19,377,934,000
03	LAW & JUSTICE SECTOR					
O31800100100	Judicial Service Commission	32,000	33,600	35,280	35,280	32,000
O32600100100	Ministry of Justice	603,590,000	633,769,500	665,457,975	665,457,975	603,590,000
		603,622,000	633,803,100	665,493,255	665,493,255	603,622,000

	05 SOCIAL SECTOR					
051300100100	Ministry of Poverty Alleviation & Youth Empowerme	54,629,000	57,360,450	60,228,473	60,228,473	881,010,000
051400100100	Ministry of Women Affairs & Social Development	1,706,000	1,791,300	1,880,865	1,880,865	1,706,000
051700100100	Ministry of Education	132,026,000	138,627,300	145,558,665	145,558,665	132,026,000
052100100100	Ministry of Health	13,830,000	14,521,500	15,247,575	15,247,575	13,830,000
053500100100	Ministry of Environmnet	11,998,000	12,597,900	13,227,795	13,227,795	11,998,000
53900100100	Ministry of Sports Development					-
55100100100	Ministry for Local Govt & Emirate Affairs	150,237,000	157,748,850	165,636,293	165,636,293	150,237,000
	Ministry of Religious Affairs & Special Education					
	Ministry of Higher Education					
		364,426,000	382,647,300	401,779,665	784,426,965	1,190,807,000
	BOARDS AND PARASTATALS REVENUE	2,191,125,000	2,300,681,250	2,415,715,313	2,415,715,313	8,518,344,000
	Total Independent Revenue	16,075,548,000	16,879,325,400	17,723,291,670	50,678,165,070	31,500,858,625

**BORNO STATE GOVERNMENT
2018 BUDGET**

SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2018 - 2020)

		BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / SUPPLEMENTARY 2017
		N				N
01	ADMINISTRATIVE SECTOR					
	Personnel Cost	3,608,604,000	3,789,034,200	3,978,485,910	3,978,485,910	10,402,947,817
	Overhead Cost	6,785,024,000	7,124,275,200	7,480,488,960	7,480,488,960	5,795,308,518
	Consolidated Revenue Fund Charges					
	Capital Expenditure	16,159,826,000	16,967,817,300	17,816,208,165	17,816,208,165	15,712,790,196
	Administrative Sector Sub-Total	26,553,454,000	27,881,126,700	29,275,183,035	57,156,309,735	31,911,046,531
02	ECONOMIC SECTOR					
	Personnel Cost	17,926,801,000	18,823,141,050	19,764,298,103	19,764,298,103	6,385,242,619
	Overhead Cost	5,155,555,000	5,413,332,750	5,683,999,388	5,683,999,388	2,444,105,257
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	147,183,750	133,219,341.68
	Capital Expenditure	62,735,740,000	65,872,527,000	69,166,153,350	69,166,153,350	70,297,901,690
	Economic Sector Sub-Total	85,951,596,000	90,249,175,800	94,761,634,590	94,761,634,590	79,260,468,907
03	LAW & JUSTICE SECTOR					
	Personnel Cost	1,049,020,000	1,101,471,000	1,156,544,550	1,156,544,550	1,290,123,602
	Overhead Cost	403,402,000	423,572,100	444,750,705	444,750,705	390,390,590
	Consolidated Revenue Fund Charges					

	Capital Expenditure	1,129,000,000	1,185,450,000	1,244,722,500	1,244,722,500	1,502,471,458
	Law & Justice Sector Sub-Total	<u>2,581,422,000</u>	<u>2,710,493,100</u>	<u>2,846,017,755</u>	<u>5,556,510,855</u>	<u>3,182,985,649</u>
O5	SOCIAL SECTOR					
	Personnel Cost	19,721,975,000	20,708,073,750	21,743,477,438	21,743,477,438	28,950,658,358
	Overhead Cost	8,398,050,000	8,817,952,500	9,258,850,125	9,258,850,125	3,865,547,455
	Consolidated Revenue Fund Charges					
	Capital Expenditure	38,622,017,000	40,553,117,850	42,580,773,743	42,580,773,743	36,669,782,181
	Social Sector Sub-Total	<u>66,742,042,000</u>	<u>70,079,144,100</u>	<u>73,583,101,305</u>	<u>143,662,245,405</u>	<u>69,485,987,994</u>
	Total Expenditure Based on Function/Sector	<u>181,828,514,000</u>	<u>190,919,939,700</u>	<u>200,465,936,685</u>	<u>391,385,876,385</u>	<u>183,840,489,081.0</u>
	Summary of Total Expenditure Based on Nature					
	Personnel Cost	42,306,400,000	44,421,720,000	46,642,806,000	91,064,526,000	47,028,972,397
	Overhead Cost	20,742,031,000	21,779,132,550	22,868,089,178	44,647,221,728	12,495,351,819
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	135,711,747,728	133,219,342
	Capital Expenditure	<u>118,646,583,000</u>	124,578,912,150	130,807,857,758	<u>255,386,769,908</u>	<u>124,182,945,524</u>
	Total Expenditure Based on Nature	<u>181,828,514,000</u>	<u>190,919,939,700</u>	<u>200,465,936,685</u>	<u>391,385,876,385</u>	<u>183,840,489,081.0</u>

**BORNO STATE GOVERNMENT
2018 REVENUE BUDGET
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2018- 2020**

CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2017
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010100	Share of Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	94,815,000,000	79,132,410,507
11010200	Share of VAT	24,588,253,000	25,817,665,650	27,108,548,933	27,108,548,933	19,211,069,000
11010300	Share of Excess Crude	15,733,944,000	16,520,641,200	17,346,673,260	17,346,673,260	19,320,240,000
	Share of Federation A/c Allocation -Sub Total	126,322,197,000	132,638,306,850	139,270,222,193	139,270,222,193	117,663,719,507
	INDEPENDENT REVENUE (IGR)					
12010100	Personal Income Tax	3,570,581,000	3,749,110,050	3,936,565,553	3,936,565,553	6,724,137,000
12020100	Licences	120,760,000	126,798,000	133,137,900	133,137,900	201,215,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,357,625,000	2,475,506,250	2,599,281,563	7,432,412,813	3,381,529,250
12020500	Fines	14,472,000	15,195,600	15,955,380	15,955,380	20,035,000
12020600	Sales	1,478,906,000	1,552,851,300	1,630,493,865	1,630,493,865	4,366,231,000
12020700	Earnings	887,227,000	931,588,350	978,167,768	2,796,983,118	905,942,000
12020800	Rent on Government Building	91,321,000	95,887,050	100,681,403	100,681,403	91,321,000
12020900	Rent on Land and Others	70,528,000				
12021000	Repayments - General					
12021100	Investment Income	567,788,000				
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	4,398,643,000
12021300	Reimbursement - General					
13010100	Domestic Aids	2,326,572,000	2,442,900,600	2,565,045,630	2,565,045,630	2,306,177,000
	Boards and Parastatals	2,191,125,000	2,300,681,250	2,415,715,313	2,415,715,313	6,837,042,532
	Independent Revenue - Sub Total	16,075,548,000	16,879,325,400	17,723,291,670	4,980,760,943	29,232,272,782
	Arreas of Revenue	-	-	-	0	5,998,703

	OTHER REVENUE SOURCES					
13010100	DOMESTIC AID					
13010101	Current Domestic Aids					
13010102	Capital Domestic Aids					
13010200	FOREIGN AID					
13010201	Current Foreign Aid					
13010202	Capital Foreign Aid					
13020100	DOMESTIC GRANTS					
13020101	Current Domestic Grant	4,019,772,000	4,220,760,600	4,431,798,630	4,431,798,630	8,401,896,373
13020102	Capital Domestic Grant					
13020200	FOREIGN GRANTS					
13020201	Current Foreign Grant					
13020201	Capital Foreign Grant	22,910,997,000.00				
14000000	CAPITAL DEVELOPMENT (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	81,715,814,000	85,801,604,700	90,091,684,935	257,609,103,635	87238448731
14020201	Other Capital Receipts to CDF	4,019,772,000	4,220,760,600	4,431,798,630	12,672,331,230	18542600420
14020202	Sale of Fixed Assets					
14030000	LOANS/BORROWINGS RECEIPTS					
14030100	Domestic Borrowings/Loans Receipts					
14030301	Domestic Loans/Borrowings from Financial Institutions	10,000,000,000	10,500,000,000	11,025,000,000	11,025,000,000.00	10,000,000,000
14030302	Domestic Loans/Borrowings from other Government Entities					
14030303	Domestic Loans/Borrowings from Other Entities/Organisations					
14030200	International Loans/Borrowings Receipts					
14030201	International Loans/Borrowings from Financial Institutions					
14030202	International Loans/Borrowings from other Government Entities					
14030203	International Loans/Borrowings from Other Entities/Organisations					
	TOTAL REVENUE	95,735,586,000	100,522,365,300	105,548,483,565	206,070,848,865	124,182,945,524
14000000	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	81,715,814,000	85,801,604,700	90,091,684,935	175,893,289,635	87,238,448,731
14020201	Other Capital Receipts to CDF	26,930,769,000	28,277,307,450	29,691,172,823	84,899,249,273	26,944,496,793
14030100	Domestic Loans/Borrowings Receipts					
14030301	Domestic Loans from Financial Institutions	10,000,000,000	10,500,000,000	11,025,000,000	260,792,538,908	10,000,000,000
14030302	Domestic Loans from Other Govt Entities					
14030303	Domestic Loans from Other Entities					
14030200	International Loans/Borrowings Receipts					
14030201	International Loans from Financial Institutions					
14030202	International Loans from Other Government Entities					
14030203	International Loans from Other Entities					
	TOTAL CAPITAL DEV. FUND RECEIPT	118,646,583,000	124,578,912,150	130,807,857,758	255,386,769,908	124,182,945,524

BORNO STATE GOVERNMENT
SUMMARY OF TOTAL REVENUE BUDGET BY TYPE/NATURE 2018 - 2020

CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2017
	SHARE OF FEDERATION ACCOUNT ALLOCATION					
11010100	Share of Statutory Allocation	86,000,000,000	90,300,000,000	94,815,000,000	271,115,000,000	79,132,410,507
11010200	Share of VAT	24,588,253,000	25,817,665,650	27,108,548,933	77,514,467,583	19,211,069,000
11010300	Share of Excess Crude	15,733,944,000	16,520,641,200	17,346,673,260	49,601,258,460	19,320,240,000
	Share of Federation Account Allocation -Sub Total	126,322,197,000	132,638,306,850	139,270,222,193	398,230,726,043	117,663,719,507
	INDEPENDENT REVENUE					
12010100	Personal Income Tax	3,570,581,000	3,749,110,050	3,936,565,553	3,936,565,553	7,060,343,000
12020100	Licences	120,760,000	126,798,000	133,137,900	133,137,900	121,810,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,357,625,000	2,475,506,250	2,599,281,563	2,599,281,563	3,539,334,625
12020500	Fines	14,472,000	15,195,600	15,955,380	15,955,380	13,720,000
12020600	Sales	1,478,906,000	1,552,851,300	1,630,493,865	1,630,493,865	2,736,971,000
12020700	Earnings	887,227,000	931,588,350	978,167,768	978,167,768	905,942,000
12020800	Rent on Government Building	91,321,000	95,887,050	100,681,403	100,681,403	62,333,000
12020900	Rent on Land and Others	70,528,000				
12021000	Repayments					
12021100	Investment Income	567,788,000	596,177,400	625,986,270	625,986,270	
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	0
12021300	Reimbursement					
13010100	Domestic Aids	2,326,572,000	2,442,900,600	2,565,045,630	2,565,045,630	2,167,591,000
	Boards and Parastatals	2,191,125,000	2,300,681,250	2,415,715,313	2,415,715,313	8,518,344,000
	Independent Revenue - Sub Total	16,075,548,000	16,879,325,400	17,723,291,670	4,980,760,943	25,126,388,625
	OTHER REVENUE SOURCES					
14030100	Domestic Loans	10,000,000,000	10,500,000,000	11,025,000,000	31,525,000,000	10,000,000,000
14030200	International Loans					
13020301	Current Domestic Grant	-	-	-	-	8,401,896,373
31080101	Arreas of Revenue	-	-	-	-	16,298,638
	Opening Balance	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	1,500,000,000
	Aid & Grant	22,910,997,000	24,056,546,850	25,259,374,193	72,226,918,043	14,260,154,863
	Special Fund					
	Other Capital Receipts	4,019,772,000	4,220,760,600	4,431,798,630	12,672,331,230	2,766,146,919
	Other Revenue Sources - Sub Total	39,430,769,000	41,402,307,450	43,472,422,823	84,874,730,273	36,944,496,792
	TOTAL REVENUE	181,828,514,000	190,919,939,700	200,465,936,685	391,385,876,385	179,734,604,924

BORNO STATE GOVERNMENT
2018 REVENUE BUDGET
SUMMARY OF TOTAL REVENUE BUDGET BY SECTOR 2018 - 2020

CODE	DESCRIPTION	BUDGET 2017	PROPOSED ESTIMATE 2018	PROPOSED ESTIMATE 2019	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2016
						N
01	ADMINISTRATION SECTOR					
O1110000000	Governor's Office	5,391,000	5,660,550	5,943,578	5,943,578	5,391,000
O1120000000	State Assembly					
O12300100100	Ministry of Home Affairs, Information, & Culture	33,570,000	35,248,500	37,010,925	37,010,925	33,569,625
O12500100100	Head of Service	4,412,000	4,632,600	4,864,230	4,864,230	4,412,000
O14000100100	Office of the Auditor General - State	200,000	210,000	220,500	220,500	200,000
O12300100100	Office of the Auditor General - Local Govt.	333,264,000	349,927,200	367,423,560	367,423,560	333,264,000
O14700100100	Civil Service Commission	102,000	107,100	112,455	112,455	102,000
O12300100100	Local Government Service Commission	428,685,000	450,119,250	472,625,213	472,625,213	407,892,000
O14800100100	State Independent Electoral Commission					
	Local Government Pensions Board	1,004,528,000	1,054,754,400	1,107,492,120	1,107,492,120	1,004,528,000
O11113200100	Ministry of Inter-Governmental Affairs & Special Duties					
		1,810,152,000	1,900,659,600	1,995,692,580	1,107,492,120	1,810,151,625
02	ECONOMIC SECTOR					
O21500100100	Ministry of Agriculture & Natural Resources	268,025,000	281,426,250	295,497,563	295,497,563	1,257,388,000
O22000100100	Ministry of Finance	4,009,534,000	4,210,010,700	4,420,511,235	4,420,511,235	7,015,713,000
O22200100100	Ministry of Trade, Investment, & Tourism	302,609,000	317,739,450	333,626,423	333,626,423	463,423,000
O23400100100	Ministry of Works & Transport	2,269,377,000	2,382,845,850	2,501,988,143	2,501,988,143	2,269,377,000
O25200100100	Ministry of Urban & Rural Water Supply	27,385,000	28,754,250	30,191,963	30,191,963	27,385,000
O25300100100	Ministry of Housing & Rural Electrification	124,294,000	130,508,700	137,034,135	137,034,135	124,294,000
O26000100100	Ministry of Land & Survey	198,386,000	208,305,300	218,720,565	218,720,565	884,250,000
O22000800100	Board of Internal Revenue	3,849,933,000	4,042,429,650	4,244,551,133	4,244,551,133	7,278,374,000
	Ministry of Budget & Planning	315,000	330,750	347,288	347,288	315,000
	Ministry of Animal Resources & Fisheries Developme	56,365,000	59,183,250	62,142,413	62,142,413	57,415,000
		11,106,223,000	11,661,534,150	12,244,610,858	12,244,610,858	19,377,934,000
03	LAW & JUSTICE SECTOR					
O31800100100	Judicial Service Commission	32,000	33,600	35,280	35,280	32,000
O32600100100	Ministry of Justice	603,590,000	633,769,500	665,457,975	665,457,975	603,590,000
		603,622,000	633,803,100	665,493,255	665,493,255	603,622,000

	05 SOCIAL SECTOR					
051300100100	Ministry of Poverty Alleviation & Youth Empowerme	54,629,000	57,360,450	60,228,473	60,228,473	881,010,000
051400100100	Ministry of Women Affairs & Social Development	1,706,000	1,791,300	1,880,865	1,880,865	1,706,000
051700100100	Ministry of Education	132,026,000	138,627,300	145,558,665	145,558,665	132,026,000
052100100100	Ministry of Health	13,830,000	14,521,500	15,247,575	15,247,575	13,830,000
053500100100	Ministry of Environmnet	11,998,000	12,597,900	13,227,795	13,227,795	11,998,000
53900100100	Ministry of Sports Development					-
55100100100	Ministry for Local Govt & Emirate Affairs	150,237,000	157,748,850	165,636,293	165,636,293	150,237,000
	Ministry of Religious Affairs & Special Education					
	Ministry of Higher Education					
		364,426,000	382,647,300	401,779,665	784,426,965	1,190,807,000
	BOARDS AND PARASTATALS REVENUE	2,191,125,000	2,300,681,250	2,415,715,313	2,415,715,313	8,518,344,000
	Total Independent Revenue	16,075,548,000	16,879,325,400	17,723,291,670	50,678,165,070	31,500,858,625

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	BOARD OF INTERNAL REVENUE		
MDA CODE	O22000800100		
ECON CODE		2018	2017
12010100	PERSONAL TAXES	N	N
	Pay As You Earn (PAYE)	2,809,050,000	6,051,250,000
	Direct Assessment	55,000,000	54,887,000
	Stamp Duties	57,631,000	103,000,000
	Withholding Tax	108,150,000	515,000,000
	Capital Gains Tax	540,750,000	
	Total Personal Taxes	3,570,581,000	6,724,137,000
12020400	FEES - GENERAL		
12020401	Taxi Registration Fees	62,457,000	1,136,000
12020402	Road Traffic Regulation Fees	1,193,000	1,136,000
12020403	motor Vehicle Registration Fees	108,150,000	103,000,000
12020404	GSM Operators Fees		
12020405	Bank Operators Fees		
	Total Fees	171,800,000	105,272,000
12020500	FINES - GENERAL		
12020501	Penalty for Offences	12,520,000	11,924,000
	Total Fines	12,520,000	11,924,000
12020100	LICENCES - GENERAL		
12020162	Motor Vehicle Licence	9,777,000	93,118,000
12020163	Driving Licence/Learners' Permit	48,887,000	46,559,000
12020164	Certificate of Road Worthiness	36,368,000	34,636,000
	Total Licence	95,032,000	174,313,000
	TOTAL RECURRENT REVENUE	3,849,933,000	7,015,646,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF FINANCE		
MDA CODE	O22000100100	2018	2017
ECON CODE		N	N
12020400	FEEES - GENERAL		
12020417	Registration of Contractors	56,779,000	56,779,000
12020427	Tender Fees General	5,678,000	5,678,000
		62,457,000	62,457,000
12020500	FINES - GENERAL		
	Arrears of Revenue	-	6,179,000
		-	6,179,000
12020600	SALES GENERAL		
12020604	Sales of Condemned Store	71,401,000	71,401,000
12020614	Owner Occupier Scheme (Civil Servants)	251,972,000	1,251,972,000
12020611	Sales of Govt. Boarded Plants & Vehicles	414,091,000	414,091,000
		737,464,000	1,737,464,000
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		
12020801	Rent on Staff Quarters	1,381,000	1,381,000
12020803	Rent from Borno Guest House - Kaduna	27,607,000	27,607,000
		28,988,000	28,988,000
12020900	RENT ON LAND & OTHERS - GENERAL		
12020901	Rent from Liaison Offices Landed Property	55,213,000	55,213,000
		55,213,000	55,213,000
12021100	INVESTMENT INCOME		
12021101	Dividend	567,788,000	567,788,000
		567,788,000	567,788,000
12021200	INTEREST EARNINGS		
12021210	Interest : Bank Deposit	2,338,047,000	4,338,047,000
12021201	Administrative Charges on Staff Loans	60,596,000	60,596,000
		2,398,643,000	4,398,643,000
13010100	DOMESTIC AIDS		
13010101	Federal Pension Grant	158,981,000	158,981,000
		158,981,000	158,981,000
	TOTAL RECURRENT REVENUE	4,009,534,000	7,015,713,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	BUDGET & PLANNING	2018	2017
MDA CODE		N	N
ECON CODE		N	N
12020600	SALES GENERAL		
12020601	Sales of Printed Budget	315,000	315,000
		315,000	315,000
	TOTAL RECURRENT REVENUE	315,000	315,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF LANDS AND SURVEY		
MDA CODE	O26000100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020437	Deed Preparation Fees	4,403,000	4,194,000
12020438	Document registration & Search Fees	37,073,000	35,305,000
12020453	Application Fees - Right of Occupancy	13,210,000	12,581,000
12020454	Petrol filling station fees	55,310,000	15,377,000
12020455	Penal Rent Fees	553,000	548,000
12020456\	Site plan processing fees	1,216,000	1,158,000
12020438	Survey charges fees	11,049,000	10,940,000
12020448	Development levy fees	15,315,000	14,285,000
12020449	Site and services scheme	3,768,000	3,589,000
12020447	Land use fees	3,768,000	3,589,000
	Settlement charges	-	
12020457	Change of purpose fees	926,000	926,000
12020458	Surrender and Subdivision fees	1,094,000	1,042,000
12020459	Re-grant fees	851,000	810,000
12020460	Devolution order fees	729,000	695,000
12020404	GSM Operators Fees	10,000,000	288,506,000
12020405	Bank Operators Fees	10,000,000	288,506,000
	Total Fees Revenue	169,265,000	682,051,000
12020600	SALES - GENERAL		
12020601	Recovery of compensation	4,021,000	3,829,000
12020602	Sales of map	402,000	383,000
12020603	Improvement sales	8,712,000	8,297,000
12020604	Replacement of broken beacons	671,000	639,000
	Total Sales Revenue	13,806,000	13,148,000
12020900	RENT - GENERAL		
12020901	Rent on all Plots	15,315,000	14,586,000
	Total Rent Revenue	15,315,000	14,586,000
	TOTAL RECURRENT REVENUE	198,386,000	709,785,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HOUSING & RURAL ELECTRIFICATION		
MDA CODE	O25300100100	2018	2017
ECON CODE		N	N
12020600	SALES - GENERAL		
	Building Plan Sales		
12020614	Sales of Dilapidated Public Building		
12020614	Owner Occupier Scheme (Non Civil Servants)	62,457,000	62,457,000
		62,457,000	62,457,000
12020800	RENT ON GOVERNMENT BUILDING - GENERAL		
12020801	Rent from Staff Quarters	11,924,000	11,924,000
	Rent of Shopping Complex at 303/202 Housing Estate		
12020803		11,356,000	11,356,000
12020801	777 Housing Estate	24,243,000	24,243,000
12020801	Abagana Terab Housing Estate	14,314,000	14,314,000
		61,837,000	61,837,000
	TOTAL RECURRENT REVENUE	124,294,000	124,294,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF WORKS & TRANSPORT	2018	2017
MDA CODE	O23400100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020427	Tender Fees	995,006,000	947,625,000
12020439	Agency Fees	60,775,000	57,881,250
12020440	Road Cutting	36,050,000	36,050,000
12020441	Workshop Private repairs	63,000,000	63,000,000
12020442	Direct Labour Charges	250,395,000	250,395,000
		1,405,226,000	1,354,951,250
12020700	EARNINGS - GENERAL		
12020703	Hire of plants and equipments	253,050,000	253,050,000
12020711	Private repairs of vehicles etc	10,763,000	10,763,000
12020711	Hiring of Marini Asphalt Mixing Plant	231,525,000	231,525,000
12020711	Hiring of Quarries and selling of Chippings	368,813,000	368,813,000
		864,151,000	864,151,000
	TOTAL RECURRENT REVENUE	2,269,377,000	2,219,102,250

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF AGRICULTURE & NATURAL RESOURCES		
MDA CODE	O21500100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020122	Produce Buying License/Certificate of Registration	350,000	350,000
12020450	Produce Inspection Fees	1,750,000	1,750,000
		2,100,000	2,100,000
12020600	SALES - GENERAL		
12020601	Sales of Fertilizer from BOFCO Plant	30,000,000	530,972,000
12020602	Fertilizer Sales (From FGN)	10,000,000	498,391,000
12020608	Sales of Tree Seedlings & Vegetables	83,465,000	83,465,000
12020608	Seed Multiplication Sales	59,618,000	59,618,000
12020609	Fish Sales	1,789,000	1,789,000
12020610	Yau Irrig. Scheme Water Charge	568,000	568,000
12020611	Treatment by Pest Control (Storage)	627,000	627,000
12020609	Sales of Poultry Products	22,712,000	22,712,000
12020609	Sales of Dairy Products	17,034,000	17,034,000
12020612	Livestock Investigation & Breeding Centres	597,000	597,000
12020613	Grazing Reserve Permit	239,000	239,000
12020614	Reg.of Poultry Farmers Feeds Sales etc.	1,136,000	1,136,000
12020615	Sales of Day Old Chicks and Table Eggs	11,924,000	11,924,000
12020616	Sales of Supplementary Feeds	11,356,000	11,356,000
12020617	P.D.H.C. Rents	114,000	114,000
12020609	Sales of Grains	11,356,000	11,356,000
		262,535,000	1,251,898,000
12020700	EARNINGS - GENERAL		
12020803	Rentage of Poultry Holding Demonstration Centres, Stores, & Premises	627,000	627,000
12020804	Other Irrig. Scheme Water Charges Fadama Cultivation & Clearance	2,385,000	2,385,000
12020805	Poultry Farmers Registration	251,000	251,000
12020803	Lease/Rent of Shops & Stores	127,000	127,000
		3,390,000	3,390,000
	Total Rent Revenue	268,025,000	1,257,388,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT		
MDA CODE		2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020401	Trade Cattle Fees	17,850,000	17,850,000
12020402	Hides and Skin Fees	17,850,000	17,850,000
12020450	Meat Inspection Fees	158,000	158,000
12020451	Cottage Industry Products	77,000	77,000
12020452	Poultry Product Annual Registration Fees	1,879,000	1,879,000
12020453	Livestock Poultry Fees & Milk Product Reg. Fees	1,253,000	1,253,000
12020454	Registration of Private Veterinary Clinics	263,000	263,000
		39,330,000	39,330,000
12020100	LICENCES - GENERAL		
12020101	Trade Cattle Licences	525,000	525,000
12020102	Hides and Skin Licences	525,000	525,000
12020103	Range Management Grazing Reserve Establishment & Development		
12020104	Fish Inspection and Licences	9,085,000	9,085,000
12020105	Fish Sales	3,975,000	3,975,000
12020106	Ice Complex Operation	3,975,000	3,975,000
		17,035,000	18,085,000
	TOTAL RECURRENT REVENUE	56,365,000	57,415,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF EDUCATION	2018	2017
MDA CODE	O51700100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020451	School Fees, Students in Post Primary Institutions	5,962,000	5,962,000
12020451	School Fees Shehu Garbai	1,193,000	1,193,000
12020427	Tender Fees Building	2,981,000	2,981,000
12020427	Tender Fees General Supplies	120,000	120,000
12020428	Registration / Renewal of Private Schools	5,962,000	5,962,000
12020429	Games, PTA & Medicals	9,391,000	9,391,000
12020451	Exam Fees Parents	33,461,000	33,461,000
12020451	Exam, Fees Local; Govts	40,259,000	40,259,000
12020451	School Fees (Parents Contribution)	31,945,000	31,945,000
		131,274,000	131,274,000
12020500	FINES - GENERAL		
12020501	Education Levy	752,000	752,000
		752,000	752,000
	TOTAL RECURRENT REVENUE	132,026,000	132,026,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT		
MDA CODE	O51400100100	2018	2017
ECON CODE		N	N
12020600	SALES - GENERAL		
12020711	Sales of Blind Workshop Products	341,000	341,000
12020803	Auditorium/Women Development Centre	228,000	228,000
12020711	Sales of Products of Cottage Industries	909,000	909,000
12020711	Kaga Cosmetics	228,000	228,000
		1,706,000	1,706,000
	TOTAL RECURRENT REVENUE	1,706,000	1,706,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT		
MDA CODE	O51300100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020401	Registration of Social Clubs & Associations	1,193,000	1,193,000
12020402	Cooperative Flour Mills	243,000	243,000
12020403	Printing Press	380,000	6,382,000
12020404	Registration Fees for Cooperative Societies	2,011,000	1,915,000
12020405	Audit and Supervision Fees	500,000	3,192,000
		4,327,000	12,925,000
12020100	LICENCES - GENERAL		
12020101	Commercial Video Licences	182,000	627,000
		182,000	627,000
12020600	SALES - GENERAL		
12020711	Sales of Pilot Flour Mills Products	50,000,000	876,381,000
		50,000,000	876,381,000
12020800	RENT ON GOVERNMENT BUILDING - GENERAL		
12020803	Youth Center	120,000	120,000
		120,000	120,000
	TOTAL RECURRENT REVENUE	54,629,000	890,053,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF TRADE, INVESTMENT, & TOURISM		
MDA CODE	O22200100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020449	Registration of Business Premises	9,000,000	17,034,000
		9,000,000	17,034,000
12020600	SALES – GENERAL		
12020710	Baba Gana Grema Base Camp		
	Lodge at Sambisa		
12020711	Sanda Kyarimi Park Craft Shop	251,000	251,000
12020711	Soda Ash Plant	100,158,000	100,158,000
12020711	BOPLAS Industries Ltd	100,000,000	95,389,000
12020711	Neital Shoes Nigeria Ltd	47,310,000	93,782,000
12020711	Borno Wire Industry	13,684,000	13,684,000
12020710	Maiduguri International Hotel		
12020710	Borno State Hotel ,Kaduna	12,520,000	12,520,000
		273,923,000	315,784,000
12020700	EARNINGS – GENERAL		
12020711	Hire of Petroleum Tankers	1,237,000	1,237,000
12020711	Eleven Filling Stations	1,278,000	1,278,000
12020711	Block Making Industry	239,000	239,000
12020711	Sales of Weight and Measures	5,008,000	5,008,000
12020711	Maiduguri Amusement Park	11,924,000	11,924,000
		19,686,000	19,686,000
	TOTAL RECURRENT REVENUE	302,609,000	352,504,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF JUSTICE	2018	2017
MDA CODE	O32600100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020401	Vetting Fees	200,000,000	283,894,000
12020402	High Court Fees	1,000,000	1,704,000
12020403	High Court Probate	150,000,000	2,045,000
12020404	Area Court Fees	95,000	114,000
12020405	Area Court Probate Fees		
12020406	Sharia Court Fees	8,000	11,000
		351,103,000	287,768,000
12020500	FINES - GENERAL		
12020501	High Court Fines	1,000,000	1,704,000
12020502	Area Court Fines	200,000	228,000
		1,200,000	1,932,000
13010100	DOMESTIC AIDS		
13010101	HIGH COURT - Receipt for Hon. Judges' Salaries & Overhead Cost	251,287,000	251,287,000
		251,287,000	251,287,000
	TOTAL RECURRENT REVENUE	603,590,000	540,987,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	JUDICIAL SERVICE COMMISSION	2018	2017
MDA CODE	O31800100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
12020601	Sales of JSC forms and OFIHS	32,000	32,000
		32,000	32,000
	TOTAL RECURRENT REVENUE	32,000	32,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	GOVERNOR'S OFFICE	2018	2017
MDA CODE	O11100000000	N	N
ECON CODE			
12020600	SALES - GENERAL		
12020603	Identity Card Charges	2,504,000	2,504,000
12020614	Sales of Property at Abuja	2,511,000	2,511,000
		5,015,000	5,015,000
12020800	RENT - GENERAL		
12020710	Liaison Offices - Boarding & Lodging	376,000	376,000
		376,000	376,000
	TOTAL RECURRENT REVENUE	5,391,000	5,391,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	OFFICE OF THE AUDITOR GENERAL - STATE		
MDA CODE	O14000100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020430	Registration and Renewal of Audit Fees	200,000	200,000
	TOTAL RECURRENT REVENUE	200,000	200,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE		
MDA CODE	O12300100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020428	Fire Safety Charges	1,158,000	1,158,000
12020429	Informatics Institute		
		1,158,000	1,158,000
12020100	LICENCES - GENERAL		
12020101	Cinema Licences	48,000	48,000
12020102	Auctioneers Licences	180,000	180,000
		228,000	228,000
12020600	SALES - GENERAL		
12020601	Workshop Earnings	6,064,000	6,064,000
12020602	Printing Charges	6,246,000	6,246,000
12020603	Government Printers Sales of Publications/Exercise Books	-	-
12020604	Sales of Photographs	1,136,000	1,136,000
12020605	Sales of Information Publication	6,814,000	6,814,000
12020606	Advertisement	11,924,000	11,924,000
		32,184,000	32,184,000
	TOTAL RECURRENT REVENUE	33,570,000	33,570,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	HEAD OF SERVICE	2018	2017
MDA CODE	O12500100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
12020601	Sales of APER Forms	1,316,000	1,316,000
12020602	Sales of Leave Grant Forms	1,316,000	1,316,000
12020603	Sales of In-Service and Bond Forms	1,316,000	1,316,000
12020604	Sales of Leave Without Pay Forms	133,000	133,000
12020605	Sales of Inter- Ministerial & Inter State Transfer Forms	133,000	133,000
12020606	Sales of Urgent 'NOW' & K.I.V Slips	198,000	198,000
		4,412,000	4,412,000
	TOTAL RECURRENT REVENUE	4,412,000	4,412,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	CIVIL SERVICE COMMISSION	2018	2017
MDA CODE	O14700100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
12020601	Sales of Civil Service Forms	102,000	102,000
		102,000	102,000
	TOTAL RECURRENT REVENUE	102,000	102,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	LOCAL GOVERNMENT SERVICE COMMISSION		
MDA CODE	O12300100100	2018	2017
ECON CODE		N	N
12020600	SALES - GENERAL		
12020601	Sale of Application Forms	10,000	12,000
		10,000	12,000
13010100	DOMESTIC AIDS		
13010101	1 % Training Fund from Local Govt Joint Acct	428,275,000	407,880,000
		428,275,000	407,880,000
12020603	SALES OF Cards	400,000	
		400,000	
	TOTAL RECURRENT REVENUE	428,685,000	407,892,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	LOCAL GOVERNMENT PENSION BOARD		
MDA CODE	O11103500100	2018	2017
ECON CODE		N	N
13010100	DOMESTIC AIDS		
13010101	Federal Government Contribution		
13010102	2.5% State Govt Contribution		
13010103	7.5% Local Govt Contribution	977,955,000	977,955,000
13010104	5% Federal Govt Quarterly Contribution	26,573,000	26,573,000
	TOTAL RECURRENT REVENUE	1,004,528,000	1,004,528,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		
MDA CODE	O12300100100	2018	2017
ECON CODE		N	N
13010100	DOMESTIC AIDS		
13010101	Contribution from Local Govt. Joint Account	46,324,000	46,324,000
13010102	2.5% State Govt. Contribution to UBE Teachers Pension	95,647,000	95,647,000
13010103	7% Local Govt. Contributions to Teachers' Pension	191,293,000	191,293,000
	TOTAL RECURRENT REVENUE	333,264,000	333,264,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY FOR LOCAL GOVERNMENT & EMIRATE AFFAIRS		
MDA CODE	O55100100100	2018	2017
ECON CODE		N	N
13010100	DOMESTIC AIDS		
13010101	Contribution from Local Govt Joint Account	150,237,000	150,237,000
13010102	60% LGA Contribution to PHCDA	150,237,000	150,237,000
	TOTAL RECURRENT REVENUE	150,237,000	150,237,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF URBAN & RURAL WATER SUPPLY		
MDA CODE	O25200100100	2018	2017
ECON CODE		N	N
12020400	FEES - GENERAL		
12020427	Tender Fees	2,385,000	2,385,000
		2,385,000	2,385,000
12020600	SALES - GENERAL		
12020601	Water Rates	25,000,000	56,041,000
		25,000,000	56,041,000
	TOTAL RECURRENT REVENUE	27,385,000	58,426,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF ENVIRONMENT	2018	2017
MDA CODE	O53500100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020401	Parks and Garden Fees	8,000,000	63,000,000
		8,000,000	63,000,000
12020100	LICENCES - GENERAL		
12020101	Trophy Dealer Licences	11,000	11,000
		11,000	11,000
12020600	SALES - GENERAL		
12020608	Sales of Seedlings and Charge for Firewood on Transit	3,859,000	3,647,000
12020609	Registration of Private Nurseries	128,000	122,000
		3,987,000	3,769,000
	TOTAL RECURRENT REVENUE	11,998,000	66,780,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HEALTH	2018	2017
MDA CODE	O52100100100	N	N
ECON CODE			
12020100	LICENCES - GENERAL		
12020101	Medical Practitioner/Clinic Registration	4,000,000	3,975,000
12020102	Certificate of Medical Fitness for Food Handlers	2,272,000	2,272,000
12020164	Patent Medicine Vendor Licences	2,000,000	1,704,000
		8,272,000	7,951,000
12020600	SALES - GENERAL		
12020601	Drug Revolving Fund Scheme	1,931,000	1,931,000
12020602	Sales of Yellow Cards (Inoculation Centre)	2,272,000	2,272,000
12020603	Sales of Admission Forms - School of Nursing	500,000	455,000
12020604	Sales of Admission Forms - School of Health Technolo	400,000	398,000
12020605	Sales of Admission Forms -School of Midwifrey	455,000	455,000
		5,558,000	5,511,000
	TOTAL RECURRENT REVENUE	13,830,000	13,462,000

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE
FOREIGN GRANTS**

MDA	BORNO STATE ENVIRONMENTAL PROTECTION A	2018	2017
	EUROPE UNION GRANT UNDER WASTE DISCOVERY IN BORNO STATE	7,000,000,000	
MDA	MINISTRY REHABILITATION, RECONSTRUCTION	2018	2017
	BAMA INITIATIVE (FGN)	14,000,000,000	
MDA	BORNO STATE COMMUNITY AND SOCIAL DEVEL	2018	2017
	WORLD BANK	950,000,000	
	TOTAL RECURRENT REVENUE	21,950,000,000	-

**BORNO STATE GOVERNMENT
2018 BUDGET
RECURRENT REVENUE**

BOARDS AND PARASTATALS REVENUE

MDA CODE	DETAILS	2018	2017
		N	N
O52110200100	Hospitals Management Board	12,000,000	5,008,000
O51701900100	Kashim Ibrahim College of Education	56,350,000	35,731,000
O53905100100	Borno State Sports Council	13,773,000	13,773,000
O51701900102	Umar Ibn Ibrahim College of Education, Science, Technology	19,500,000	30,361,000
O12300300100	Borno Radio Television (BRTV)	87,042,000	87,042,000
O51701800100	Ramat Polytechnic Maiduguri	87,552,000	87,552,032
	Council for Arts and Culture	170,000	120,000
O22905300100	Borno Express Transport Corporation	250,000,000	577,219,000
O25301000100	Housing Corporation	123,300,000	74,482,500
O32600600100	Mohammed Goni College of Legal & Islamic Studies	6,037,000	6,037,000
O32600600102	School for Higher Islamic Studies	3,131,000	3,131,000
O21510200100	Borno State Agricultural Development Programme	916,260,000	712,375,000
O51700800100	Borno State Library Board	33,386,000	33,386,000
O51701900103	College of Education Waka-Biu	17,954,000	17,954,000
	Education Endowment Fund	2,050,000	1,136,000
O21502100100	Mohamet Lawan College of Agriculture	21,165,000	21,165,000
O51701000100	Agency for Mass Literacy	5,000,000	9,500,000
O51705600100	Borno State Scholarships Board	1,136,000	1,136,000
O21502100102	Borno State Agricultural Mechanisation Authority	43,000,000	43,000,000
O22205200100	Borno State Hotels Board	185,329,000	185,329,000
	Maiduguri Kano Motor Park & Market	7,745,000	7,745,000
O12500600100	Borno Collge of Business & Management Studies	2,042,000	1,952,000
	Borno State Urban Planning & Development Board	9,653,000	9,653,000
O14800100100	Borno State Independent Electoral Commission		
	Monday Market Company Ltd	282,961,000	282,961,000
O51700300100	Borno State Universal Basic Education Board	4,589,000	4,589,294
O21511100100	Borno Livestock Company		
		2,191,125,000	2,252,337,826

**BORNO STATE GOVERNMENT
2018 BUDGET**

SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2018 - 2020)

		BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / SUPPLEMENTARY 2017
		N				N
01	ADMINISTRATIVE SECTOR					
	Personnel Cost	3,608,604,000	3,789,034,200	3,978,485,910	3,978,485,910	10,402,947,817
	Overhead Cost	6,785,024,000	7,124,275,200	7,480,488,960	7,480,488,960	5,795,308,518
	Consolidated Revenue Fund Charges					
	Capital Expenditure	16,159,826,000	16,967,817,300	17,816,208,165	17,816,208,165	15,712,790,196
	Administrative Sector Sub-Total	26,553,454,000	27,881,126,700	29,275,183,035	57,156,309,735	<u>31,911,046,531</u>
02	ECONOMIC SECTOR					
	Personnel Cost	17,926,801,000	18,823,141,050	19,764,298,103	19,764,298,103	6,385,242,619
	Overhead Cost	5,155,555,000	5,413,332,750	5,683,999,388	5,683,999,388	2,444,105,257
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	147,183,750	133,219,341.68
	Capital Expenditure	62,735,740,000	65,872,527,000	69,166,153,350	69,166,153,350	70,297,901,690
	Economic Sector Sub-Total	85,951,596,000	90,249,175,800	94,761,634,590	94,761,634,590	<u>79,260,468,907</u>
03	LAW & JUSTICE SECTOR					
	Personnel Cost	1,049,020,000	1,101,471,000	1,156,544,550	1,156,544,550	1,290,123,602
	Overhead Cost	403,402,000	423,572,100	444,750,705	444,750,705	390,390,590
	Consolidated Revenue Fund Charges					

	Capital Expenditure	1,129,000,000	1,185,450,000	1,244,722,500	1,244,722,500	1,502,471,458
	Law & Justice Sector Sub-Total	<u>2,581,422,000</u>	<u>2,710,493,100</u>	<u>2,846,017,755</u>	<u>5,556,510,855</u>	<u>3,182,985,649</u>
O5	SOCIAL SECTOR					
	Personnel Cost	19,721,975,000	20,708,073,750	21,743,477,438	21,743,477,438	28,950,658,358
	Overhead Cost	8,398,050,000	8,817,952,500	9,258,850,125	9,258,850,125	3,865,547,455
	Consolidated Revenue Fund Charges					
	Capital Expenditure	38,622,017,000	40,553,117,850	42,580,773,743	42,580,773,743	36,669,782,181
	Social Sector Sub-Total	<u>66,742,042,000</u>	<u>70,079,144,100</u>	<u>73,583,101,305</u>	<u>143,662,245,405</u>	<u>69,485,987,994</u>
	Total Expenditure Based on Function/Sector	<u>181,828,514,000</u>	<u>190,919,939,700</u>	<u>200,465,936,685</u>	<u>391,385,876,385</u>	<u>183,840,489,081.0</u>
	Summary of Total Expenditure Based on Nature					
	Personnel Cost	42,306,400,000	44,421,720,000	46,642,806,000	91,064,526,000	47,028,972,397
	Overhead Cost	20,742,031,000	21,779,132,550	22,868,089,178	44,647,221,728	12,495,351,819
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	135,711,747,728	133,219,342
	Capital Expenditure	<u>118,646,583,000</u>	124,578,912,150	130,807,857,758	<u>255,386,769,908</u>	<u>124,182,945,524</u>
	Total Expenditure Based on Nature	<u>181,828,514,000</u>	<u>190,919,939,700</u>	<u>200,465,936,685</u>	<u>391,385,876,385</u>	<u>183,840,489,081.0</u>

FIRST SCHEDULE
BORNO STATE GOVERNMENT
2018 BUDGET
SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2018 - 2020)

		BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / SUPPLEMENTARY 2017
		N				N
01	ADMINISTRATIVE SECTOR					
	Personnel Cost	3,608,604,000	3,789,034,200	3,978,485,910	3,978,485,910	10,402,947,817
	Overhead Cost	6,785,024,000	7,124,275,200	7,480,488,960	7,480,488,960	5,795,308,518
	Consolidated Revenue Fund Charges					
	Administrative Sector Sub-Total	10,393,628,000	7,124,275,200	7,480,488,960	24,998,392,160	16,198,256,335
02	ECONOMIC SECTOR					
	Personnel Cost	17,926,801,000	18,823,141,050	19,764,298,103	19,764,298,103	6,385,242,619
	Overhead Cost	5,155,555,000	5,413,332,750	5,683,999,388	16,252,887,138	2,444,105,257
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	147,183,750	133219341.7
	Economic Sector Sub-Total	23,215,856,000	24,376,648,800	25,595,481,240	36,164,368,990	8,962,567,218
03	LAW & JUSTICE SECTOR					
	Personnel Cost	1,049,020,000	1,101,471,000	1,156,544,550	1,156,544,550	1,290,123,602
	Overhead Cost	403,402,000	423,572,100	444,750,705	444,750,705	390,390,590
	Consolidated Revenue Fund Charges					-
	Law & Justice Sector Sub-Total	1,452,422,000	1,525,043,100	1,601,295,255	4,578,760,355	1,680,514,192

O4	SOCIAL SECTOR					
	Personnel Cost	19,721,975,000	20,708,073,750	21,743,477,438	21,743,477,438	28,950,658,358
	Overhead Cost	8,398,050,000	8,817,952,500	9,258,850,125	9,258,850,125	3,865,547,455
	Consolidated Revenue Fund Charges					
	Social Sector Sub-Total	<u>28,120,025,000</u>	<u>29,526,026,250</u>	<u>31,002,327,563</u>	<u>88,648,378,813</u>	<u>32,816,205,813</u>
	Total Expenditure Based on Function/Sector	<u>63,181,931,000</u>	<u>62,551,993,350</u>	<u>65,679,593,018</u>	<u>154,389,900,318</u>	<u>59,657,543,557</u>
	Summary of Total Expenditure Based on Nature					
	Personnel Cost	42,306,400,000	44,421,720,000	46,642,806,000	91,064,526,000	47,028,972,397
	Overhead Cost	20,742,031,000	21,779,132,550	22,868,089,178	44,647,221,728	12,495,351,819
	Consolidated Revenue Fund Charges	133,500,000	140,175,000	147,183,750	135,711,747,728	133,219,342
	Total Expenditure Based on Nature	<u>63,181,931,000</u>	<u>66,341,027,550</u>	<u>69,658,078,928</u>	<u>199,181,037,478</u>	<u>59,657,543,558.00</u>
	PERSONNEL COST PERCENTAGE TO BUDGET SIZE					25.65386546
	OVERHEAD COST PERCENTAGE TO BUDGET SIZE					6.796844309
	REUCURRENT PERCENTAGE TO BUDGET SIZE					32.45070977

**2018 BUDGET
RECURRENT EXPENDITURE BY SECTOR**

	MINISTRIES/DEPARTMENTS/BOARDS/PARAST.	BUDGET 2018			APPROVED BUDGET 2017		
		PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL
		COSTS	COSTS	COSTS	COSTS	COSTS	COSTS
O1	ADMINISTRATIVE SECTOR	N	N	N	N	N	N
	OFFICE OF THE GOVERNOR						
	Government House	151,017,000	2,017,853,000	2,168,870,000	227,730,198	3,933,912,457	4,161,642,655
	Office of the Deputy Governor	0	88,993,000	88,993,000	0	98,993,922	98,993,922
	Monitoring and Special Duties	402,039,000	33,922,000	435,961,000	0	33,920,971	33,920,971
	Youth Employment and Support Operations	0	18,179,000	18,179,000	0	18,180,225	18,180,225
	Office of the Secretary to the State Government	837,893,000	688,439,000	1,526,332,000	154,557,324	135,652,005	290,209,330
	Office of the Head of Service	250,674,000	428,036,000	678,710,000	5,112,011,189	166,965,105	5,278,976,294
	Establishment Department	31,084,000	14,831,000	45,915,000	36,574,358	14,829,798	51,404,157
	Pension Department	4,349,000	6,185,000	10,534,000	3,208,991,078	6,186,400	3,215,177,478
	Project Monitoring and Special Duties	8,049,000	7,450,000	15,499,000	13,540,137	7,451,815	20,991,951
	Cabinet and Council Affairs	12,407,000	18,982,000	31,389,000	17,898,527	19,179,618	37,078,145
	Liaison Office, Lagos	1,726,000	6,174,000	7,900,000	1,726,000	6,172,966	7,898,966
	Liaison Office, Abuja/Kaduna	27,236,000	25,666,000	52,902,000	32,726,384	25,666,322	58,392,706
	Parastatals Department	9,324,000	4,460,000	13,784,000	14,815,078	4,550,251	19,365,328
	Borno State House Of Assembly Service Commission	68,044,000	688,022,000	756,066,000	68,043,384	47,198,154	115,241,539
	Borno State Independent Electoral Commission	51,259,000	44,733,000	95,992,000	75,539,107	32,321,536	107,860,643
	Office of the Auditor General	126,543,000	84,882,000	211,425,000	126,543,716	84,884,904	211,428,620
	Civil Service Commission	98,996,000	109,500,000	208,496,000	104,486,417	17,947,518	122,433,935
	Local Government Service Commission	79,910,000	2,740,000	82,650,000	72,932,731	5,444,718	78,377,448
	Borno State House of Assembly	527,459,000	3,255,389,000	3,782,848,000	331,060,418	770,741,957	1,101,802,375
	Local Government Audit Department	114,748,000	32,003,000	146,751,000	114,747,891	34,582,943	149,330,835
	Min. of Home Affairs, Information & Culture	294,685,000	87,153,000	381,838,000	208,696,220	83,597,305	292,293,525
	Ministry of Inter Governmental Affairs and Special Duties	26,939,000	54,229,000	81,168,000	38,311,151	54,228,589	92,539,740
		3,124,381,000	6,578,818,000	9,703,199,000	9,960,931,308	5,602,609,480	15,563,540,788

	Boards & Parastatals						
	HIV/AIDS Programme Development Project	1,009,000	10,391,000	11,400,000	1,099,273	10,390,778	11,490,051
	New Partnership for Africa Dev. (NEPAD)	8,076,000	1,249,000	9,325,000	8,075,978	1,248,940	9,324,918
	Local Government Pension Board	12,365,000	27,985,000	40,350,000	48,777,024	2,306,291	51,083,316
	Pilgrims Welfare Board	30,982,000	3,448,000	34,430,000	30,982,042	3,348,278	34,330,320
	Informatics Institute	5,758,000	14,443,000	20,201,000	5,757,625	15,012,710	20,770,336
	Borno Radio Television Corporation	251,510,000	107,417,000	358,927,000	21,510,000	107,416,267	128,926,267
	State Emergency Management Agency (SEMA)	44,523,000	41,273,000	85,796,000	50,013,282	41,293,680	91,306,962
	Borno state Community and Social Dev. Agency	130,000,000		130,000,000			
		484,223,000	206,206,000	690,429,000	442,016,509	192,699,038	634,715,547
	Sub Total Administrative Sector	3,608,604,000	6,785,024,000	10,393,628,000	10,402,947,817	5,795,308,518	16,198,256,335
O2	ECONOMIC SECTOR						
	Ministry of Agriculture and Nat. Resouces	1,160,416,000	35,889,000	1,196,305,000	622,907,194	34,701,671	657,608,865
	Ministry of Trade, Investment and Tourism	153,438,000	34,568,000	188,006,000	156,963,610	24,205,968	181,169,578
	Ministry of Finance Finance (Hqtrs)	176,527,000	835,607,000	1,012,134,000	187,620,511	835,607,152	1,023,227,663
	Office of the Accountant General	10,586,448,000	555,782,000	11,142,230,000	516,447,754	84,884,904	601,332,658
	Ministry of Housing and Rural Electrification	43,951,000	34,870,000	78,821,000	80,727,718	33,209,900	113,937,618
	Ministry of Water Resources	617,539,000	37,491,000	655,030,000	478,419,105	35,705,976	514,125,081
	Ministry of Works and Transport	557,500,000	768,056,000	1,325,556,000	569,407,000	173,354,000	742,761,000
	Ministry of Lands and Survey	367,021,000	20,295,000	387,316,000	349,601,274	19,145,434	368,746,709
	Ministry of Budget and Planning	245,688,000	240,416,000	486,104,000	251,178,872	175,490,660	426,669,532
	Ministry of Animal Resources and Fisheries Development	791,177,000	63,155,000	854,332,000	437,874,355	63,178,879	501,053,234
	Ministry of Reconstruction, Rehabilitation and Resettle.	13,846,000	1,788,166,000	1,802,012,000	14,732,131	604,521,854	619,253,985
		14,713,551,000	4,414,295,000	19,127,846,000	3,665,879,525.6	2,084,006,398.7	5,749,885,924.3
	Boards & Parastatals						

	Maiduguri International Hotel	10,000,000	7,500,000	17,500,000	60,000,000	7,514,147	67,514,147
	Maiduguri Kano Motor Park and Market	22,634,000	2,627,000	25,261,000	22,634,068	2,626,263	25,260,332
	Boplas Industries Limited	36,026,000	92,145,000	128,171,000	12,743,472	8,963,370	21,706,842
	Soda Ash Company Limited	28,673,000	6,473,000	35,146,000	31,497,500	6,473,199	37,970,699
	Maiduguri Monday Market. Com.Ltd	111,911,000	11,682,000	123,593,000	151,912,229	11,682,093	163,594,323
	Borno Wire and Nail company Ltd	8,296,000	4,803,000	13,099,000	8,295,179	4,796,463	13,091,642
	Council for Arts and Culture	103,896,000	52,049,000	155,945,000	98,773,385	37,725,525	136,498,910
	Rural Electrification Board	195,217,000	6,473,000	201,690,000	195,216,980	6,473,199	201,690,179
	Borno Express Transport.Corp.	231,250,000	1,736,000	232,986,000	108,457,878	62,443,656	170,901,534
	Borno State Tropical Forest Action Programme	0	2,927,000	2,927,000	0	2,926,744	2,926,744
	Borno state Housing Corporation	96,219,000	33,854,000	130,073,000	122,000,236	4,013,155	126,013,391
	Forest Reserve Management	0	3,348,000	3,348,000	-	3,348,278	3,348,278
	Borno Investment Company Ltd	28,898,000	40,111,000	69,009,000	83,487,613	14,286,540	97,774,153
	Neital Nigeria Limited	22,414,000	375,500,000	397,914,000	36,237,962	22,965,260	59,203,223
	Borno State Agricultural Mechanization Authority	346,262,000	4,401,000	350,663,000	105,805,150	4,389,226	110,194,376
	Borno State Agricultural Development Programme	696,790,000	16,892,000	713,682,000	641,087,000	16,890,987	657,977,987
	Borno State Fertilizer company	834,000	5,298,000	6,132,000			
	Mohamet Lawan College of Agriculture	348,448,000	13,242,000	361,690,000	348,447,832	13,240,398	361,688,230
	Board of Internal Revenue	431,215,000	55,350,000	486,565,000	338,023,860	54,000,463	392,024,322
	Borno State Urban Plan. &Dev. Board	68,113,000	6,407,000	74,520,000	62,831,253	8,557,172	71,388,426
	Borno Livestock Project	26,420,000	6,947,000	33,367,000	26,420,542	6,473,199	32,893,741
	Borno State Afforestation Project	117,058,000	13,932,000	130,990,000	116,034,507	13,784,766	129,819,273
	Borno State Hotels Limited	102,402,000	6,607,000	109,009,000	102,401,635	6,599,941	109,001,576
	Borno Supply Company	18,732,000	8,663,000	27,395,000	18,731,865	4,130,547	22,862,412
	Road Maintenance Agency	107,353,000	90,066,000	197,419,000	107,353,000	30,066,976	137,419,976
	Rural Water Supply and Sanitation Agency	54,189,000	5,727,000	59,916,000	<u>54,189,290</u>	<u>5,727,290</u>	59,916,580
		3,213,250,000	874,760,000	4,088,010,000	2,852,582,435	360,098,858	3,212,681,293
	Sub Total Economic Sector	17,926,801,000	5,289,055,000	23,215,856,000	6,518,461,961	2,444,105,257	8,962,567,218
O3	LAW & JUSTICE SECTOR						
	Ministry of Justice	180,180,000	251,257,000	431,437,000	183,111,968	239,222,068	422,334,036
	High court of Justice	31,352,000	103,300,000	134,652,000	313,514,344	102,300,646	415,814,990
	Area Courts	21,280,000	7,527,000	28,807,000	21,280,000	7,526,613	28,806,613
	Sharia Court of Appeal	5,819,000	15,371,000	21,190,000	5,819,000	15,477,085	21,296,085

	Judicial Service Commission	3,865,000	5,400,000	9,265,000	3,865,000	5,398,760	9,263,760
		242,496,000	382,855,000	625,351,000	527,590,312	369,925,172	897,515,484
	Boards & Parastatals						
	Mohammed Goni College of Legal and Islamic Studies	608,799,000	12,297,000	621,096,000	570,127,467	12,296,065	582,423,532
	School for Higher Islamic Studies	177,303,000	2,650,000	179,953,000	171,983,434	2,570,164	174,553,598
	Council on Prerogative of Mercy	20,422,000	5,600,000	26,022,000	<u>20,422,389</u>	<u>5,599,188</u>	26,021,577
		806,524,000	20,547,000	827,071,000	762,533,290	20,465,418	782,998,708
	Total Law & Justice Sector	1,049,020,000	403,402,000	1,452,422,000	1,290,123,602	390,390,590	1,680,514,192
O5	SOCIAL SECTOR						
	Ministry of Women Affairs & Soc. Dev	144,460,000	44,941,000	189,401,000	155,834,062	44,840,721	200,674,782
	Ministry of Sports Development	45,424,000	21,216,000	66,640,000	56,797,843	21,216,078	78,013,921
	Ministry for Religious Affairs and Special Education	62,072,000	542,645,000	604,717,000	118,043,550	186,124,541	304,168,091
	Ministry of Environment	306,313,000	30,639,000	336,952,000	302,559,163	31,786,949	334,346,112
	Ministry for Local Government & Emirate Affairs	70,847,000	1,996,317,000	2,067,164,000	82,221,119	1,996,315,885	2,078,537,004
	Ministry of Poverty Alleviation & Youth Empowerment	214,477,000	34,797,000	249,274,000	225,845,144	40,502,029	266,347,173
	Ministry of Health	433,340,000	1,370,288,000	1,803,628,000	442,755,960	36,322,012	479,077,971
	Ministry of Education	366,759,000	1,704,527,000	2,071,286,000	389,366,101	624,427,705	1,013,793,806
	Ministry of Higher Education	36,522,000	327,112,000	363,634,000	44,247,007	302,193,095	346,440,102
		1,680,214,000	6,072,482,000	7,752,696,000	1,817,669,948	3,283,729,014	5,101,398,962
	Boards & Parastatals						
	Hospitals Management Board	7,025,725,000	1,130,679,000	8,156,404,000	7,752,018,951	189,576,000	7,941,594,951
	Kashim Ibrahim college of Education	1,239,600,000	208,988,000	1,448,588,000	930,582,990	53,353,247	983,936,236
	Borno State Sports Council	216,547,000	20,865,000	237,412,000	216,547,158	38,416,476	254,963,634
	EL-Kanemi Warriors Football Club	68,323,000	36,820,000	105,143,000	68,323,363	36,819,800	105,143,163
	Borno College of Business and Administrative Studies,Konduga	226,216,000	12,206,000	238,422,000	275,801,285	11,682,093	287,483,378
	Umar Ibn Ibrahim EL-Kanemi College of Education, Scien.&Tech Bama	683,361,000	66,825,000	750,186,000	477,342,758	12,312,935	489,655,693
	Borno State Board for Quaranic and Arabic Education	63,193,000	2,586,000	65,779,000	63,193,621	2,585,995	65,779,616
	Borno State Council for Ulama	419,000	2,488,000	2,907,000	418,417	2,487,055	2,905,472
	Ramat Polytechnic	1,403,309,000	13,764,000	1,417,073,000	1,403,309,158	13,763,989	1,417,073,146
	Islamic Preaching Board	15,658,000	14,809,000	30,467,000	15,657,849	14,808,053	30,465,902
	Borno State Library Board	140,231,000	12,543,000	152,774,000	129,547,040	10,169,399	139,716,439
	Borno State Environmental Protection Agency	822,146,000	16,891,000	839,037,000	822,145,937	16,890,987	839,036,924
	College of Education ,Waka Biu	883,753,000	77,000,000	960,753,000	882,753,563	11,682,093	894,435,657

Education Endowment Fund	10,768,000	5,158,000	15,926,000	15,388,633	4,911,777	20,300,410
Agency For Mass Literacy	569,293,000	19,782,000	589,075,000	417,477,577	6,638,627	424,116,204
Borno State Scholarship Board	15,876,000	5,158,000	21,034,000	35,367,439	4,911,777	40,279,216
Borno State University	885,973,000	13,765,000	899,738,000	885,972,774	13,763,989	899,736,763
Nomadic Education	16,679,000	55,384,000	72,063,000	16,679,058	6,383,856	23,062,914
Islamic Research Centre	24,187,000	2,199,000	26,386,000	24,186,522	2,199,288	26,385,810
Borno State Universal Basic Education Board	1,337,047,000	565,658,000	1,902,705,000	6,807,617,753	83,030,250	6,890,648,003
Primary Health Care Development Agency	1,483,457,000	16,000,000	1,499,457,000	1,483,457,159	15,998,598	1,499,455,757
College of Nursing and Midwifery Maiduguri	450,000,000	8,800,000	458,800,000	450,000,000	8,500,000	458,500,000
College of Health Technology Maiduguri	230,000,000	8,600,000	238,600,000	250,000,000	8,500,000	258,500,000
Teaching Service Board	230,000,000	8,600,000	238,600,000	3,985,000,691	24,114,250	4,009,114,942
	18,041,761,000	2,325,568,000	20,367,329,000	27,132,988,410	581,818,441	27,714,806,851
Total Social Sector	19,721,975,000	8,398,050,000	28,120,025,000	28,950,658,358	3,865,547,455	32,816,205,813
GRAND TOTAL	42,306,400,000	20,875,531,000	63,181,931,000	47,162,191,739	12,495,351,819	59,657,543,558.0

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	151,017,000	145,800,000	140,800,000	202,573,961
210101	SALARIES AND WAGES				25,156,231
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				571,378,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000	129,997,000	129,997,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	130,000,000	200,000,000	206,000,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	100,000,000	100,000,000	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	130,000,000	199,947,000	199,947,000	
220202	UTILITIES - GENERAL				62,332,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES	30,000,000	30,000,000	32,000,000	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	15,000,000	15,000,000	
22020205	WATER RATES	15,000,000	15,000,000	15,000,000	
22020206	SEWAGE CHARGES	5,489,000	8,721,000	8,721,000	
220203	MATERIALS & SUPPLIES - GENERAL				124,664,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000,000	50,000,000	50,000,000	
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	20,000,000	10,000,000	
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000,000	70,000,000	50,000,000	

22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	20,000,000	20,000,000	20,000,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	160,898,000	170,898,000	160,898,000	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	5,000,000	10,000,000	5,000,000	
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	5,000,000	10,000,000	5,000,000	
220204	MAINTENANCE SERVICES - GENERAL				127,740,685
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	65,000,000	80,000,000	90,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	63,000,000	77,000,000	87,000,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	56,000,000	56,000,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS	23,000,000	23,000,000	23,000,000	
22020406	OTHER MAINTENANCE SERVICES	11,700,000	11,700,000	11,700,000	
22020410	MAINTENANCE OF STREET LIGHTINGS	5,300,000	5,300,000	10,300,000	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,000,000	5,000,000	10,000,000	
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE	10,128,000	10,128,000	10,128,000	
220205	TRAINING - GENERAL				25,971,750
22020501	LOCAL TRAINING	10,000,000	11,000,000	10,000,000	
22020502	INTERNATIONAL TRAINING	17,270,000	17,634,000	17,270,000	
220206	OTHER SERVICES - GENERAL				2,322,223,893
22020601	SECURITY SERVICES	550,335,000	660,252,000	638,335,000	
22020602	OFFICE RENT				

22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				3,779,409
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	13,198,000	10,000,000	
22020703	LEGAL SERVICES	5,000,000	5,000,000	5,000,000	
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING	5,968,000	5,968,000	5,968,000	
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				

22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				656,565,840
22021001	REFRESHMENT & MEALS	100,000,000	159,394,000	159,394,000	
22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000	300,000,000	300,000,000	
22021003	PUBLICITY & ADVERTISEMENTS	70,000,000	85,000,000	70,000,000	
22021004	MEDICAL EXPENSES-LOCAL	50,000,000	55,000,000	50,000,000	
22021006	POSTAGES & COURIER SERVICES	10,000,000	10,000,000	10,000,000	
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,000,000	10,000,000	10,000,000	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				28,347,646
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				

22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs	19,765,000	20,000,000	19,765,000	
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000	11,253,000	10,000,000	
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				

2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		2,168,870,000	2,827,190,000	2,762,223,000	4,150,734,515

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

DEPUTY GOVERNOR'S OFFICE

O11100100200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	31,498,000	33,072,900	34,726,545	31,497,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,398,000	1,467,900	1,541,295	1,398,319
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	12,547,000	13,174,350	13,833,068	12,547,472
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	20,237,000	21,248,850	22,311,293	30,237,350
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,260,000	1,323,000	1,389,150	1,260,149
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,264,000	1,327,200	1,393,560	1,264,305
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020801	MOTOR VEHICLE FUEL COST				

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	12,603,000	13,233,150	13,894,808	12,602,878
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		4,947,000	5,194,350	5,454,068	4,947,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,260,000	1,323,000	1,389,150	1,260,149
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		88,993,000	93,442,650	98,114,783	98,993,922

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE, SPECIAL SERVICES OFFICE (Monitoring & Special Duties)

O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	6,952,000	7,299,600	7,664,580	11,952,016
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,195,000	1,254,750	1,317,488	1,195,202
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	6,958,000	7,305,900	7,671,195	6,958,132
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	4,484,000	4,708,200	4,943,610	4,483,763
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	8,092,000	8,496,600	8,921,430	8,091,758
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,410,000	1,480,500	1,554,525	1,409,824
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	6,725,000	7,061,250	7,414,313	6,724,606
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,203,000	1,263,150	1,326,308	1,203,011
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				

22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
220210	MISCELLANEOUS EXPENSES GENERAL	2,491,000	2,615,550	2,746,328	2,491,139
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	481,000	505,050	530,303	480,997
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
		42,069,000	44,172,450	46,381,073	47,068,188

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION

O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	6,926,000	7,272,300	7,635,915	6,925,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	3,339,000	3,505,950	3,681,248	3,339,225
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	989,000	1,038,450	1,090,373	989,400
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				

22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				

2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
		18,179,000	19,087,950	20,042,348	18,180,225

**BORNO BUDGET 2018
RECURRENT EXPENDITURE**

GOVERNOR'S OFFICE: - SECRETARY TO THE STATE GOVERNMENT (SSG)

O11101300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	148,085,000	155,489,250	163,263,713	138,084,841
21010101	SALARY OF POLITICAL OFFICE HOLDERS	580,000,000	609,000,000	639,450,000	
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES (INCLUDING NYSC ALLOWANCES)	109,808,000	14,499,000	15,224,000	13,808,484
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	16,525,000	17,351,000	18,219,000	16,525,220
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	5,342,000	5,609,000	5,889,000	5,341,919
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000	21,000,000	27,563,000	25,000,000

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	25,000,000	26,250,000	27,563,000	25,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	2,977,000	3,126,000	3,283,000	2,977,401
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	20,000,000	9,979,000	10,478,000	9,504,155
22020601	SECURITY SERVICES				
22020602	OFFICE RENT	15,000,000	15,750,000	16,537,500	
22020603	RESIDENTIAL RENT	15,000,000	15,750,000	16,537,500	
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	500,000,000	525,000,000	551,250,000	
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	299,000	314,000	330,000	299,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

22020710					
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	3,150,000	3,308,000	3,000,000
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	148,000	156,000	164,000	148,000
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000	52,500,000	55,125,000	50,000,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES (NYSC ACTIVITIES)	15,000,000	15,750,000	16,537,500	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	148,000	156,000	164,000	148,410
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,526,332,000	1,490,829,250	1,570,886,213	289,837,430

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

HEAD OF SERVICE, O12500100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	240,666,000	252,699,300	265,334,265	97,281,716
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,008,000	10,508,400	11,033,820	10,008,473
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY	-			
21030102	PENSION	-			
21030103	DEATH BENEFITS				
21030104	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	500,000,000	525,000,000	551,250,000	
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				12,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	103,450,000	108,622,500	114,053,625	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	55,260,000	58,023,000	60,924,150	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,791,000	1,880,550	1,974,578	1,791,012
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				11,453,542

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,146,000	5,403,300	5,673,465	
22020302	BOOKS	500,000	525,000	551,250	
22020303	NEWSPAPERS	63,000	66,150	69,458	
22020304	MAGAZINES & PERIODICALS	30,000	31,500	33,075	
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,350,000	14,017,500	14,718,375	
22020306	PRINTING OF SECURITY DOCUMENTS	337,000	353,850	371,543	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	568,000	596,400	626,220	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				9,743,562
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	546,000	573,300	601,965	
22020402	MAINTENANCE OF OFFICE FURNITURE	6,079,000	6,382,950	6,702,098	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,980,000	5,229,000	5,490,450	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,628,000	3,809,400	3,999,870	
22020405	MAINTENANCE OF PLANTS/GENERATORS	398,000	417,900	438,795	
22020406	OTHER MAINTENANCE SERVICES	625,000	656,250	689,063	
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				21,514,219
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	4,450,000	4,672,500	4,906,125	
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES	621,000	652,050	684,653	
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,000,000	26,250,000	27,562,500	
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				

22020801	MOTOR VEHICLE FUEL COST	1,000,000	1,050,000	1,102,500	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)	373,000	391,650	411,233	
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				100,000,000
22021001	REFRESHMENT & MEALS	8,263,000	8,676,150	9,109,958	
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	105,000	110,250	
22021003	PUBLICITY & ADVERTISEMENTS	193,000	202,650	212,783	
22021004	MEDICAL EXPENSES-LOCAL	50,000	52,500	55,125	
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	5,000,000	5,250,000	5,512,500	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000,000	157,500,000	165,375,000	
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	12,231,000	12,842,550	13,484,678	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS	13,541,000	14,218,050	14,928,953	
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,463,000	10,986,150	11,535,458	10,462,771
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	1,178,710,000	1,237,645,500	1,299,527,775	274,255,295

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

ESTABLISHMENT

O12500500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	27,723,000	29,109,150	30,564,608	33,213,614
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,361,000	3,529,050	3,705,503	3,360,744
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	3,170,000	3,328,500	3,494,925	3,169,592
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	835,000	876,750	920,588	835,251
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	2,085,000	2,189,250	2,298,713	2,085,012
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,129,000	3,285,450	3,449,723	3,129,076
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,754,000	1,841,700	1,933,785	1,753,542
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	522,000	548,100	575,505	521,513
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
22020710					

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020903					
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	3,336,000	3,502,800	3,677,940	3,335,812
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	45,915,000	48,210,750	50,621,288	51,404,156

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	3,416,000	3,586,800	3,766,140	8,907,172
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	933,000	979,650	1,028,633	932,905
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,596,000	2,725,800	2,862,090	2,596,461
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	108,000	113,400	119,070	108,042
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	522,000	548,100	575,505	522,552
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	759,000	796,950	836,798	759,414
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	523,000	549,150	576,608	522,552
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,000	12,600	13,230	12,466
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	91	989,000	1,038,450	1,090,373
					989,400

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	523,000	549,150	576,608	522,552
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	54,000	56,700	59,535	54,021
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		10,534,000	11,060,700	11,613,735	16,026,477

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties)

O11101900100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	6,793,000	12,898,000	13,543,000	12,284,143
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,256,000	1,319,000	1,385,000	1,255,994
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	3,451,000	3,624,000	3,805,000	3,451,126
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	732,000	769,000	807,000	732,403
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,044,000	1,096,000	1,151,000	1,044,064

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,071,000	1,126,000	1,182,000	1,072,114
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	316,000	332,000	348,000	315,816
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	836,000	878,000	922,000	836,290
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	15,499,000	22,042,000	23,143,000	20,991,950

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

CABINET SECRETARIAT OFFICE (Political, Cabinet & Council Affairs)

O11101700100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	10,780,000	17,085,000	17,939,000	16,271,388
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,627,000	1,708,000	1,793,000	1,627,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,357,000	2,475,000	2,599,000	2,357,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	266,000	279,000	293,000	265,951
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	4,313,000	4,529,000	4,756,000	4,313,438
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	852,000	894,000	939,000	851,873
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	210,000	220,000	231,000	210,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	10,786,000	11,325,000	1,189,000	10,786,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	198,000	208,000	218,000	198,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ¹⁰⁰				

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		31,389,000	38,723,000	29,957,000	36,880,650

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

LAGOS LIAISON OFFICE

O11102100101

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,726,000	1,812,000	1,903,000	1,728,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,357,000	2,475,000	2,599,000	2,357,196
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,254,000	1,317,000	1,382,000	1,253,916
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	419,000	440,000	462,000	418,665
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,514,000	1,589,000	1,669,000	1,514,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	210,000	220,000	231,000	209,852
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
22020710					

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	420,000	441,000	463,000	419,703
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		7,900,000	8,294,000	8,709,000	7,901,332

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	24,225,000	31,202,000	32,762,000	29,715,739
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,011,000	3,161,000	3,319,000	3,010,645
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	3,348,000	3,516,000	3,691,000	3,348,278
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,088,000	2,193,000	2,302,000	2,088,129
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,044,000	1,096,000	1,151,000	1,044,064
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,567,000	1,645,000	1,727,000	1,566,618
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	625,000	657,000	690,000	625,400
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	16,994,000	17,844,000	18,736,000	16,993,835
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		52,902,000	61,314,000	64,378,000	58,392,708

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

DEPARTMENT OF PARASTATALS

'011100700200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	7,977,000	14,142,000	14,849,000	13,468,253
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,347,000	1,414,000	1,484,000	1,346,825
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,812,000	1,902,000	1,997,000	1,811,789
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	264,000	277,000	291,000	263,873
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,044,000	1,096,000	1,151,000	1,044,064
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	863,000	906,000	952,000	863,301
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	167,000	176,000	184,000	167,258
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	310,000			
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		13,784,000	19,913,000	20,908,000	18,965,363

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT

'111028000100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	8,076,000			8,075,978
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	500,000			500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	200,000			200,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	100,000			100,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	100,000		100,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL			
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL			
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	50,000		50,000

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000			98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	200,000			200,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
			9,325,000		9,324,918

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

11100800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	39,976,000			45,466,620
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,547,000			4,546,662
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,060,000			4,080,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	3,733,000			3,733,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	8,285,000			8,285,052
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	5,100,000		5,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL	5,132,000		5,132,028
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL	9,180,000		9,180,000
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	408,000		408,000

22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	102,000		102,000
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	5,273,000		5,273,400
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301				
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		85,796,000			91,306,962

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	583,151,000	624,254,000	655,467,000	566,217,097
21010101	SALARY				
21010102	OVER TIME PAYMENTS	577,265,000			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES		62,501,000	65,626,000	56,690,097
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,494,000	5,769,000	6,057,000	5,232,293
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	3,941,000	4,138,000	4,345,000	3,753,437
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,096,000	1,151,000	1,209,000	1,044,064
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,256,000	8,668,000	9,101,000	7,862,168
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	7,659,000	8,042,000	8,444,000	7,293,906
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,689,000	4,933,000	5,180,000	4,466,102
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	4,754,000	4,991,000	5,241,000	4,527,148
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				522,552
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,196,305,000	724,447,000	760,670,000	657,608,864

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	314,784,000	314,784,000	314,784,000	95,224,635
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	31,478,000	31,478,000	31,478,000	10,580,515
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,039,000	1,091,000	1,091,000	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	519,000	545,000	545,000	494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	519,000	545,000	545,000	494,700
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	973,000	1,021,000	1,021,000	926,326
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	208,000	218,000	218,000	197,880

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	104,000	109,000	109,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,039,000	1,091,000	1,091,000	989,400
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		350,663,000	350,882,000	350,882,000	109,996,496

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

'02150200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	557,956,000	597,385,000	627,254,000	727,836,759
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	138,834,000	145,775,000	153,064,000	80,870,751
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,979,000	1,979,000	1,979,000	1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,968,000	2,968,000	2,968,000	2,968,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	4,947,000	4,947,000	4,947,000	4,947,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	4,947,000	4,947,000	4,947,000	4,947,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,061,000	1,061,000	1,061,000	1,060,587
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	297,000	297,000	297,000	296,820

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	99,000	99,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	594,000	594,000	594,000	593,640
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT	713,682,000	760,052,000	797,210,000	825,598,497

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE FERTILIZER COMPANY

'02150200101

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	834,000	145,775,000	153,064,000	
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	979,000	1,979,000	1,979,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	968,000	2,968,000	2,968,000	
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	947,000	4,947,000	4,947,000	

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	947,000	4,947,000	4,947,000	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,061,000	1,061,000	1,061,000	
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	297,000	297,000	297,000	
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	99,000	99,000	
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT	6,132,000	162,073,000	169,362,000	

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MOHAMET LAWAN COLLEGE OF AGRICULTURE

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	313,603,000			313,603,049
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	34,845,000			34,844,783
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,979,000			1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000			1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	3,958,000			3,957,600
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
	138				

22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	1,979,000		1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL			
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL			
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	297,000		296,820

22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	99,000		98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	2,357,000		2,356,998
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOANS	594,000		593,640
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT	361,690,000			361,688,230

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM

O22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	138,390,000	157,252,000	165,115,000	142,632,319
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	15,048,000	15,800,000	16,590,000	14,331,212
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	5,894,000	7,073,000	8,488,000	4,911,777
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,693,000	2,032,000	2,438,000	1,410,786
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,382,000	2,859,000	3,431,000	1,985,281
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	11,666,000	13,999,000	16,799,000	9,721,745
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	4,170,000	8,340,000	16,680,000	2,085,012
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	3,000,000	6,000,000	12,000,000	
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,045,000	2,090,000	4,180,000	522,522
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	500,000	
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	4,091,000	4,909,000	5,890,000	3,408,829
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				

22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	127,000	153,000	183,000	105,965
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		188,006,000	221,007,000	252,294,000	181,115,448

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MAIDUGURI INTERNATIONAL HOTEL

'022205200200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST	5,000,000			55,000,000
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,000,000			5,000,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	7,500,000			7,514,147
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		17,500,000			67,514,147

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MAIDUGURI KANO MOTOR PARK AND MARKET

'022205400200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	22,634,000			22,634,068
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	792,000			791,520
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	647,000			647,463
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	495,000		494,700
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL			
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL			
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			

220208	FUEL & LUBRICANTS - GENERAL	198,000			197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000			98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	198,000			197,880
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	198,000			197,880
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	25,261,000			25,260,331

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BOPLAS INDUSTRIES LIMITED

'022201900500

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	36,026,000	80,646,000	84,678,000	201,350,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,323,000	1,389,000	1,457,000	4,169,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	7,938,000	8,344,000	8,761,000	25,043,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	40,000,000	58,735,000	61,672,000	160,407,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	6,645,000	6,946,000	7,293,000	20,884,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	2,205,000	2,315,000	2,431,000	6,951,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,064,000	6,367,000	6,685,000	19,116,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	26,751,000	28,089,000	29,493,000	84,333,000

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	116,000	122,000	128,000	366,000
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,103,000	1,158,000	1,216,000	3,477,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		128,171,000	194,111,000	203,814,000	526,096,000

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED

'022201900600

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	28,348,000			28,347,750
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	325,000			3,149,750
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST	989,000			
220201	TRAVEL& TRANSPORT - GENERAL				989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,526,000			1,526,199
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,979,000			1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	989,000			989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	495,000		494,700
22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	99,000		98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL			
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203		396,000		
220301	STAFF LOANS			395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		35,146,000			37,970,699

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MAIDUGURI MONDAY MARKET CO. LTD

'02205400100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	100,485,000			140,484,659
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	11,426,000			11,427,570
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	989,000			989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000			989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	2,777,000			2,777,493

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,979,000		
220204	MAINTENANCE SERVICES - GENERAL			1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL			
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL	1,979,000		1,978,800
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	396,000		395,760

22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	99,000		98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	1,979,000		1,978,800
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LONS	495,000		494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		123,593,000			163,594,322

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO WIRE AND NAIL COMPANY LTD

'02201900400

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	7,446,000			7,445,873
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	850,000			
210201	ALLOWANCES				849,306
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	839,000			838,863
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000			989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	990,000			989,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	989,000			
220204	MAINTENANCE SERVICES - GENERAL				989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	198,000			197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	98,000			98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	300,000			296,820
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	400,000			395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	13,099,000			13,091,642

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO INVESTMENT COMPANY LTD

'022201900100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	24,392,000			80,759,332
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,479,000			2,728,280
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE	1,263,000			
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION	1,764,000			
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	398,000			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				1,978,800
22020201	ELECTRICITY CHARGES	90,000			
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES	25,000			
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	103,000			
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	79,000			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	129,000			
22020402	MAINTENANCE OF OFFICE FURNITURE	117,000			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	66,000			
22020405	MAINTENANCE OF PLANTS/GENERATORS	183,000			
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING	175,000			
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				4,947,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT	1,500,000			
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES	120,000			
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS	326,000	171		

220208	FUEL & LUBRICANTS - GENERAL				197,880
22020801	MOTOR VEHICLE FUEL COST	105,000			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				3,403,140
22021001	REFRESHMENT & MEALS	78,000			
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS	102,000			
22021004	MEDICAL EXPENSES-LOCAL	870,000			
22021006	POSTAGES & COURIER SERVICES	30,000			
22021007	WELFARE PACKAGES	280,000			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	72,000			
22021009	SPORTING ACTIVITIES	951,000			
22021010	DIRECT TEACHING & LABORATORY COST	33,789,000			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS	453,000			
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		69,009,000			97,774,152

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED

'02201900200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	22,414,000			32,614,166
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				3,623,796
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000			1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	6,000,000			1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	300,000,000			9,894,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	35,000,000			4,947,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	3,000,000			
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	3,000,000			3,177,260
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000			
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	15,000,000		296,820
22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	1,500,000		197,880
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000		
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOAN AND ADVANCES			494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		397,914,000			59,203,222

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE HOTELS LIMITED

'022205200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	97,625,000			97,624,930
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	4,777,000			4,776,704
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,979,000			1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000			989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,653,000			1,652,941
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL		989,000		989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL		198,000		197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	179			

22020803	PLANT / GENERATOR FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	99,000		98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL			
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOAN AND ADVANCES	700,000		692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		109,009,000			109,001,575

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO SUPPLY COMPANY

'022201900300

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	18,732,000			18,731,865
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	4,331,000			4,130,547
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	519,000			494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,221,000			1,162,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,039,000			989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,039,000			989,400
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	260,000			247,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS			
220208	FUEL & LUBRICANTS - GENERAL	208,000		197,880
22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	46,000		49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL			
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203				
220301				
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050103				
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			

22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	27,395,000			26,992,262

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF EDUCATION

O51700100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	327,965,000	344,363,250	361,581,413	350,712,865
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,794,000	40,733,700	42,770,385	
210201	ALLOWANCES				38,793,636
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	16,891,000	17,735,550	18,622,328	16,890,987
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	11,983,000	12,582,150	13,211,258	11,983,365
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				519,900,104
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)	450,000,000	472,500,000	496,125,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	900,000,000	945,000,000	992,250,000	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	9,804,000	10,294,200	10,808,910	9,803,816
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	9,922,000	10,418,100	10,939,005	9,922,247
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	941,000	988,050	1,037,453	941,216
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				

22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	45,974,000	48,272,700	50,686,335	45,973,771
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,012,000	9,462,600	9,935,730	9,012,197
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY (WAEC FEES)	250,000,000	262,500,000	275,625,000	
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		2,071,286,000	2,174,850,300	2,283,592,815	1,013,934,204

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD

'051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF TEACHERS)	3,782,113,000			3,593,910,214
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	433,888,000			391,090,477
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000			2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	5,008,000			1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	190				

220203	MATERIALS & SUPPLIES - GENERAL	7,008,000			1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	12,008,000			1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	100,000,000			
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	50,000,000			14,220,250
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000			
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	495,000			494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	500,000			98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	100,000,000			395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		4,521,020,000			4,009,114,941

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	38,020,000			49,393,816
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	133,500,000			133,219,342
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,007,000			5,007,353
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	136,978,000			136,977,688
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	34,744,000			34,744,021
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	194				

220203	MATERIALS & SUPPLIES - GENERAL	150,000,000			150,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	25,949,000			25,948,612
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	29,284,000			29,284,211
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	63,800,000			63,800,307
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	45,207,000		45,207,467
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	50,600,000		50,600,359
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2203		7,518,000		
220301				7,517,500
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,092,000		7,091,988
220402	FOREIGN GRANTS AND CONTRIBUTIONS	134,435,000		134,435,000
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	150,000,000		150,000,000
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	1,012,134,000			1,023,227,664

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	339,473,000	356,446,650	374,268,983	369,473,169
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	46,975,000	49,323,750	51,789,938	46,974,585
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY	4,200,000,000	4,410,000,000	4,630,500,000	5,004,721,000
21030102	PENSION	6,000,000,000	6,300,000,000	6,615,000,000	3,199,151,000
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	30,000,000	31,500,000	33,075,000	14,253,296
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	6,549,000	6,876,450	7,220,273	6,549,036
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	200,000,000	210,000,000	220,500,000	150,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	50,000,000	52,500,000	55,125,000	15,734,725
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020407	MAINTENANCE OF AIRCRAFTS				
22020408	MAINTENANCE OF SEA BOATS				
22020409	MAINTENANCE OF RAILWAY EQUIPMENT				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	150,000,000	157,500,000	165,375,000	150,000,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL	26,889,000	28,233,450	29,645,123	26,889,176
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	36,901,000	38,746,050	40,683,353	36,900,950
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				

22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	35,997,000	37,796,850	39,686,693	35,996,846
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	9,894,000	10,388,700	10,908,135	9,894,000
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	9,552,000	10,029,600	10,531,080	9,552,410
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				

22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		11,142,230,000	11,699,341,500	12,284,308,575	9,076,090,193

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BOARD OF INTERNAL REVENUE

22000800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	300,286,000	324,750,000	340,988,000	304,221,474
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	100,000,000	36,083,000	37,888,000	33,802,386
21020101	NON REGULAR ALLOWANCES	30,929,000	32,475,000	34,099,000	
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,057,000	4,158,000	4,262,000	3,957,600
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,028,000	2,079,000	2,131,000	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	7,141,000	7,320,000	7,503,000	9,894,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	4,500,000	4,613,000	4,728,000	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	4,500,000	4,613,000	4,728,000	
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	8,283,000	8,490,000	8,702,000	19,788,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,050,000	2,101,000	
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	4,703,000	4,820,000	4,941,000	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	601,000	616,000	632,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	10,827,000	11,098,000	11,376,000	17,392,663
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000	5,125,000	5,253,000	
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,710,000	1,753,000	1,796,000	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES				692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	486,565,000	450,043,000	471,128,000	392,024,323

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	401,873,000	421,966,650	443,064,983	412,615,759
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	31,467,000	33,040,350	34,692,368	30,140,201
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	3,100,000	3,255,000	3,417,750	2,952,725
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,272,000	1,335,600	1,402,380	1,211,804
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	206			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	5,648,000	5,930,400	6,226,920	5,378,918
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,780,000	3,969,000	4,167,450	3,599,941
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,688,000	1,772,400	1,861,020	1,607,564
22020501	LOCAL TRAINING	400,000,000	420,000,000	441,000,000	
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	250,000,000	262,500,000	275,625,000	
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,642,000	1,724,100	1,810,305	1,563,499
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	312,000	327,600	343,980	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	104,000	109,200	114,660	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,603,000	1,683,150	1,767,308	1,526,788
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	700,000,000	735,000,000	771,750,000	
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	1,139,000	1,195,950	1,255,748	1,085,012
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,803,628,000	1,893,809,400	1,988,499,870	462,077,971

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O521001200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	80,000,000	84,000,000	88,200,000	100,000,000
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	150,000,000	157,500,000	165,375,000	150,000,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,575,000	1,653,750	1,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	600,000	630,000	661,500	500,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	210			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,100,000	2,205,000	2,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,575,000	1,653,750	1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	500,000	525,000	551,250	500,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,050,000	1,102,500	1,000,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				

22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	500,000	525,000	551,250	500,000
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,050,000	1,102,500	1,000,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		238,600,000	250,530,000	263,056,500	258,500,000

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI

O521001500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	300,000,000	315,000,000	330,750,000	300,000,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	150,000,000	157,500,000	165,375,000	150,000,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,600,000	1,680,000	1,764,000	1,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	700,000	735,000	771,750	500,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,100,000	2,205,000	2,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,575,000	1,653,750	1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020407	MAINTENANCE OF AIRCRAFTS				
22020408	MAINTENANCE OF SEA BOATS				
22020409	MAINTENANCE OF RAILWAY EQUIPMENT				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	500,000	525,000	551,250	500,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,050,000	1,102,500	1,000,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				

22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	500,000	525,000	551,250	500,000
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,050,000	1,102,500	1,000,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				

22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		458,800,000	481,740,000	505,827,000	458,500,000

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

HIV/AIDS PROGRAMME DEVELOPMENT PROJECT

'052111500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	904,000	949,200	996,660	994,347
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	105,000	110,250	115,763	104,926
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,947,000	5,194,350	5,454,068	4,947,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,981,000	2,080,050	2,184,053	1,980,878
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	989,000	1,038,450	1,090,373	989,400
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	99,000	103,950	109,148	98,940
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCES	396,000	415,800	436,590	395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	11,400,000	11,970,000	12,568,500	11,490,051

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

'521002001000

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,391,474,000	1,461,047,700	1,534,100,085	1,391,474,115
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	91,983,000	96,582,150	101,411,258	91,983,044
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,442,000	5,714,100	5,999,805	5,441,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	6,105,000	6,410,250	6,730,763	6,104,598
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

22020710					
220208	FUEL & LUBRICANTS - GENERAL	693,000	727,650	764,033	692,580
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	989,000	1,038,450	1,090,373	989,400
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,499,457,000	1,574,429,850	1,653,151,343	1,499,455,757

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

HOSPITALS MANAGEMENT BOARD

52110200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)	6,750,225,000	7,087,736,250	7,442,123,063	6,976,817,056
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	325,500,000	341,775,000	358,863,750	775,201,895
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				38,586,600
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,250,000	27,562,500	28,940,625	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,266,000	14,979,300	15,728,265	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				25,000,000
22020201	ELECTRICITY CHARGES	78,750,000	82,687,500	86,821,875	
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES	26,250,000	27,562,500	28,940,625	
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES	26,250,000	27,562,500	28,940,625	
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				

22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	21,000,000	22,050,000	23,152,500	
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	57,750,000	60,637,500	63,669,375	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	31,500,000	33,075,000	34,729,000	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	21,000,000	22,050,000	23,152,500	
22020402	MAINTENANCE OF OFFICE FURNITURE	21,000,000	22,050,000	23,152,500	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	60,375,000	63,393,750	66,563,438	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,500,000	11,025,000	11,576,250	
22020405	MAINTENANCE OF PLANTS/GENERATORS	52,500,000	55,125,000	57,881,250	
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				40,000,000
22020501	LOCAL TRAINING	147,000,000	154,350,000	162,067,500	
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				50,000,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES	210,000,000	220,500,000	231,525,000	
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				

22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST	105,519,000	110,794,950	116,334,698	
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				494,700
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM	21,000,000	22,050,000	23,152,500	
22020904	OTHER CRF BANK CHARGES	519,000	544,950	572,198	
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				25,000,000
22021001	REFRESHMENT & MEALS	5,250,000	5,512,500	5,788,125	
22021002	HONORARIUM & SITTING ALLOWANCE	26,250,000	27,562,500	28,940,625	
22021003	PUBLICITY & ADVERTISEMENTS	5,250,000	5,512,500	5,788,125	
22021004	MEDICAL EXPENSES-LOCAL	26,000,000	27,300,000	28,665,000	
22021006	POSTAGES & COURIER SERVICES	5,250,000	5,512,500	5,788,125	
22021007	WELFARE PACKAGES	115,500,000	121,275,000	127,338,750	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	5,250,000	5,512,500	5,788,125	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	10,500,000	11,025,000	11,576,250	
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES				10,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		8,206,404,000	8,616,724,200	9,047,560,410	7,941,594,951

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	276,365,000	290,183,250	304,692,413	191,248,398
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	18,320,000	19,236,000	20,197,800	17,447,822
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	6,797,000	7,136,850	7,493,693	6,473,199
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	4,377,000	4,595,850	4,825,643	4,168,985
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	230				

220203	MATERIALS & SUPPLIES - GENERAL	26,250,000	27,562,500	28,940,625	25,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	10,443,000	10,965,150	11,513,408	9,946,141
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	19,396,000	20,365,800	21,384,090	18,472,337
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	626,000	657,300	690,165	596,311
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
22020710					
220208	FUEL & LUBRICANTS - GENERAL				494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	19,264,000	20,227,200	21,238,560	18,646,692
22021001	REFRESHMENT & MEALS				

22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	233			

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		381,838,000	400,929,900	420,976,395	292,593,525

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

INFORMATICS INSTITUTE

'012301900100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	5,758,000	6,045,900	6,348,195	5,757,625
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	4,947,000	5,194,350	5,454,068	4,947,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	611,000	641,550	673,628	1,161,110
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
22020710					
220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	3,938,000	4,134,900	4,341,645	3,957,600
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		495,000	519,750	545,738	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	20,201,000	21,211,050	22,271,603	20,770,335

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO RADIO TELVESION CORPORATION

12300300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	251,510,000	264,085,500	277,289,775	21,510,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	3,958,000	4,155,900	4,363,695	3,957,600
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	9,894,000	10,388,700	10,908,135	9,894,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,905,000	9,350,250	9,817,763	8,904,600
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	59,925,000	62,921,250	66,067,313	59,925,067
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	10,883,000	11,427,150	11,998,508	10,883,400
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	9,894,000	10,388,700	10,908,135	9,894,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		495,000	519,750	545,738	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		358,927,000	376,873,350	395,717,018	128,926,267

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

COUNCIL FOR ARTS AND CULTURE

'012301000100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY	88,896,000	20,000,000	25,000,000	88,896,047
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				9,877,339
21020101	NON REGULAR ALLOWANCES	15,000,000	20,000,000	25,000,000	
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	10,457,000	15,692,000	17,979,000	8,904,600
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES	2,100,000	2,200,000	2,200,000	3,957,600
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,575,000	1,500,000	1,500,000	
22020302	BOOKS	250,000	100,000	50,000	
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES	7,900,000	12,000,000	22,200,000	
22020309	UNIFORMS & OTHER CLOTHING	2,200,000	2,350,000	2,500,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				2,968,200
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000	5,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	5,315,000	5,500,000	5,700,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,820,000	6,000,000	6,150,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,820,000	2,000,000	2,170,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	165,000	180,000	205,000	
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING	3,410,000	3,500,000	3,620,000	
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				9,894,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				395,760
22020801	MOTOR VEHICLE FUEL COST	525,000	550,000	570,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST	372,000	397,000	412,000	
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS	1,619,000	1,631,000	1,711,000	11,011,725
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES	2,110,000	2,120,000	2,130,000	
22021007	WELFARE PACKAGES	1,411,000	1,425,000	1,441,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		155,945,000	102,145,000	125,538,000	136,498,911

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE

O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	162,764,000	174,543,000	174,948,000	166,403,822
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	17,416,000	17,454,000	17,495,000	16,708,146
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	3,660,000	3,843,000	4,026,000	3,485,409
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	3,127,000	3,284,000	3,440,000	2,978,440
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	5,211,000	5,471,000	5,732,000	4,962,682
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	6,833,000	7,165,000	7,506,000	6,498,775
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	3,126,000	3,283,000	3,439,000	2,977,401
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,085,000	2,189,000	2,293,000	1,985,281
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				

22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
22020710					
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	19,710,000	20,628,000	21,546,000	18,710,049
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203	STAFF LOAN ADVANCES				
220301	STAFF LOAN ADVANCES	31,417,000	32,988,000	34,559,000	29,921,251
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,085,000	2,189,000	2,293,000	1,985,281
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
220603	INSURANCE PREMIUM- VETTING OF CONTRACT	174,003,000	182,704,000	191,404,000	165,717,500
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		431,437,000	455,741,000	468,681,000	422,334,037

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	606,781,000	637,120,050	668,976,053	568,109,467
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	2,018,000	2,118,900	2,224,845	2,018,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	989,000	1,038,450	1,090,373	989,400

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880

22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,413,000	1,483,650	1,557,833	1,412,665
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCE	693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		621,096,000	652,150,800	684,758,340	582,423,532

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	126,408,000	132,728,400	139,364,820	122,615,720
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	50,895,000	53,439,750	56,111,738	49,367,714
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	510,000	535,500	562,275	494,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	510,000	535,500	562,275	494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,426,000	1,497,300	1,572,165	
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				1,382,884
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	102,000	107,100	112,455	98,940
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	51,000	53,550	56,228	49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	51,000	53,550	56,228	49,470
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	179,953,000	188,950,650	198,398,183	174,553,598

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	18,380,000	19,299,000	20,263,950	18,380,150
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	2,042,000	2,144,100	2,251,305	2,042,239
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,020,000	1,071,000	1,124,550	1,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,520,000	1,596,000	1,675,800	1,519,188
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	2,040,000	2,142,000	2,249,100	2,040,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	204,000	214,200	224,910	204,000
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	102,000	107,100	112,455	102,000
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		714,000	749,700	787,185	714,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		26,022,000	27,323,100	28,689,255	26,021,577

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF WORKS AND TRANSPORT

O23400100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	495,500,000	520,275,000	546,288,750	506,874,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	62,000,000	65,100,000	68,355,000	62,533,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	20,501,000	21,526,050	22,602,353	19,525,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	11,293,000	11,857,650	12,450,533	10,755,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	263			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	6,306,000	6,621,300	6,952,365	6,611,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,942,000	7,289,100	7,653,555	
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	19,710,000	20,695,500	21,730,275	18,772,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	22,130,000	23,236,500	24,398,325	21,076,000
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,065,000	11,618,250	12,199,163	10,538,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	600,000,000	630,000,000	661,500,000	20,306,000
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	5,357,000	5,624,850	5,906,093	5,102,000
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	58,936,000	61,882,800	64,976,940	55,130,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,816,000	6,106,800	6,412,140	5,539,000
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,325,556,000	1,391,833,800	1,461,425,490	742,761,000

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO EXPRESS TRANSPORT CORPORATION

22905300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST	131,250,000	137,812,500	144,703,125	100,388,410
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				8,069,467
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY	100,000,000	105,000,000	110,250,000	
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,736,000	1,822,800	1,913,940	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				10,005,456
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				18,798,600

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				19,788,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				4,947,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCE				989,400
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	269			

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	232,986,000	244,635,300	256,867,065	165,954,533

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

ROAD MAINTENANCE AGENCY

'023400400100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	102,239,000	107,350,950	112,718,498	102,239,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,114,000	5,369,700	5,638,185	5,114,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	271				

220203	MATERIALS & SUPPLIES - GENERAL	9,894,000	10,388,700	10,908,135	9,894,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,904,000	9,349,200	9,816,660	8,904,600
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	8,300,000	8,715,000	9,150,750	8,300,176
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	60,000,000	63,000,000	66,150,000	
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN	495,000	519,750	545,738	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	197,419,000	207,289,950	217,654,448	137,419,976

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

O51400100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	124,524,000	130,750,200	137,287,710	135,898,147
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	19,936,000	20,932,800	21,979,440	19,935,915
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,825,000	6,116,250	6,422,063	5,824,802
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	5,780,000	6,069,000	6,372,450	5,779,718
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	275			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	10,839,000	11,380,950	11,949,998	10,839,202
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	11,385,000	11,954,250	12,551,963	11,385,273
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,985,000	2,084,250	2,188,463	1,985,281
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	8,830,000	9,271,500	9,735,075	8,729,625
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		189,401,000	198,871,050	208,814,603	200,674,783

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	36,154,000	37,961,700	39,859,785	73,301,876
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	7,797,000	8,186,850	8,596,193	7,425,843
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	9,630,000	10,111,500	10,617,075	9,171,003
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,043,000	1,095,150	1,149,908	993,160
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	279				

220203	MATERIALS & SUPPLIES - GENERAL	3,516,000	3,691,800	3,876,390	3,348,278
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,776,000	9,214,800	9,675,540	8,358,352
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	2,825,000	2,966,250	3,114,563	2,690,673
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,189,000	2,298,450	2,413,373	2,085,012
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	519,000	544,950	572,198	494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	104,000	109,200	114,660	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	5,524,000	5,800,200	6,090,210	5,261,322
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCE	416,000	436,800	458,640	395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	328,000	344,400	361,620	312,700
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		78,821,000	82,762,050	86,900,153	113,937,619

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

RURAL ELECTRIFICATION BOARD

23100300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	175,695,000	184,479,750	193,703,738	175,695,282
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	19,522,000	20,498,100	21,523,005	19,521,698
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	283			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,526,000	1,602,300	1,682,415	1,526,199
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		201,690,000	211,774,500	222,363,225	201,690,179

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE HOUSING CORPORATION

25301000100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	61,426,000	64,497,000	67,722,000	114,167,082
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,293,000	3,458,000	3,631,000	7,833,154
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION	31,500,000	31,575,000	33,154,000	
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				1,044,955
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,158,000	2,265,000	2,379,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				989,400
22020201	ELECTRICITY CHARGES	227,000	238,000	250,000	
22020202	TELEPHONE CHARGES	227,000	238,000	250,000	
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES	227,000	238,000	250,000	
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	757,000	799,000	835,000	
22020302	BOOKS	108,000	114,000	119,000	
22020303	NEWSPAPERS	292,000	307,000	322,000	
22020304	MAGAZINES & PERIODICALS	270,000	284,000	298,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	541,000	568,000	596,000	
22020306	PRINTING OF SECURITY DOCUMENTS	973,000	1,022,000	1,073,000	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	400,000	420,000	441,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	973,000	1,022,000	1,073,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,947,000	2,044,000	2,146,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,163,000	2,271,000	2,385,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	324,000	341,000	358,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	216,000	227,000	238,000	
22020406	OTHER MAINTENANCE SERVICES	216,000	227,000	238,000	
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE	5,000,000	5,250,000	5,512,000	
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING	649,000	681,000	715,000	
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	324,000	341,000	358,000	
22020602	OFFICE RENT	368,000	386,000	405,000	
22020603	RESIDENTIAL RENT	541,000	568,000	596,000	
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES	525,000	551,000	571,000	
22020704	ENGINEERING SERVICES	420,000	441,000	463,000	
22020705	ARCHITECTURAL SERVICES	630,000	662,000	695,000	
22020706	SURVEYING SERVICES	315,000	331,000	347,000	
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS	1,000,000	1,050,000	1,102,000	
220208	FUEL & LUBRICANTS - GENERAL				197,880
22020801	MOTOR VEHICLE FUEL COST	1,081,000	1,136,000	1,192,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST	541,000	568,000	z	
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)	216,000	227,000	238,000	
22020902	INSURANCE PREMIUM	162,000	170,000	179,000	
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				494,700
22021001	REFRESHMENT & MEALS	1,000,000	1,050,000	1,103,000	
22021002	HONORARIUM & SITTING ALLOWANCE	2,660,000	2,794,000	2,933,000	
22021003	PUBLICITY & ADVERTISEMENTS	541,000	568,000	596,000	
22021004	MEDICAL EXPENSES-LOCAL	324,000	341,000	358,000	
22021006	POSTAGES & COURIER SERVICES	1,200,000	1,260,000	1,323,000	
22021007	WELFARE PACKAGES	324,000	341,000	358,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	108,000	114,000	119,000	
22021009	SPORTING ACTIVITIES	500,000	525,000	551,000	
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,406,000	1,476,000	1,550,000	197,880
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		130,073,000	132,986,000	139,022,000	126,013,391

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF SPORTS DEVELOPMENT

O53900100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	40,198,000	42,207,900	44,318,295	51,572,327
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,226,000	5,487,300	5,761,665	5,225,516
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,204,000	4,414,200	4,634,910	4,204,109
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	213,000	223,650	234,833	212,968
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	2,085,000	2,189,250	2,298,713	2,085,012

291

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,384,000	8,803,200	9,243,360	8,383,681
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,609,000	1,689,450	1,773,923	1,609,485
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	523,000	549,150	576,608	522,552
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	2,815,000	2,955,750	3,103,538	2,815,338
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	54,000	56,700	59,535	54,021
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	834,000	875,700	919,485	834,213
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	66,640,000	69,972,000	73,470,600	78,013,922

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE SPORT COUNCIL

'053905100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	194,892,000	204,636,600	214,868,430	194,892,442
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	21,655,000	22,737,750	23,874,638	21,654,716
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,000	5,250	5,513	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,000,000	1,050,000	1,102,500	10,554,276
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL				4,947,000

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000	210,000	220,500	
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000	2,100,000	2,205,000	
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				4,947,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,000,000	6,300,000	6,615,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	10,500	11,025	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000	6,300,000	6,615,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
220205	TRAINING - GENERAL	5,000,000	5,250,000	5,512,500	
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				989,400
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	650,000	682,500	716,625	
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				

22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				5,000,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCES				1,681,980
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		237,412,000	249,282,600	261,746,730	254,963,634

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

EL-KANEMI WARRIORS FOOTBALL CLUB

'053905300200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	61,491,000	64,565,550	67,793,828	61,491,027
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	6,832,000	7,173,600	7,532,280	6,832,336
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	10,000,000	10,500,000	11,025,000	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	4,947,000	5,194,350	5,454,068	4,947,000
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	5,936,000	6,232,800	6,544,440	5,936,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	4,947,000	5,194,350	5,454,068	4,947,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	10,000,000	10,500,000	11,025,000	10,000,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	105,143,000	110,400,150	115,920,158	105,143,163

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES

O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	568,873,000	583,148,000	586,064,000	546,745,711
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	48,666,000	48,910,000	49,154,000	51,673,394
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	6,155,000	6,453,000	6,775,000	5,862,093
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	6,565,000	6,893,000	7,237,000	6,251,920
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	303				

220203	MATERIALS & SUPPLIES - GENERAL	4,376,000	4,595,000	5,185,000	4,167,946
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	7,560,000	7,938,000	7,801,000	7,200,408
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	6,253,000	6,565,000	6,894,000	5,955,100
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
22020710					
220208	FUEL & LUBRICANTS - GENERAL	208,000	218,000	229,000	197,880
22020801	MOTOR VEHICLE FUEL COST	104,000	109,000	115,000	98,940
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	6,270,000	6,584,000	6,913,000	5,971,690
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		655,030,000	671,413,000	676,367,000	634,125,082

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

RURAL WATER SUPPLY AND SANITATION AGENCY

'025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	48,770,000	51,208,500	53,768,925	48,770,361
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,419,000	5,689,950	5,974,448	5,418,929
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	307				

220203	MATERIALS & SUPPLIES - GENERAL	2,759,000	2,896,950	3,041,798	2,759,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		59,916,000	62,911,800	66,057,390	59,916,490

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF RELIGIOUS AFFAIRS

'055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	12,072,000	41,661,000	42,144,000	74,283,064
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	50,000,000	50,246,000	50,342,000	43,760,486
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	5,573,000	5,851,650	6,144,233	5,572,841
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	6,948,000	7,295,400	7,660,170	6,947,963
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	38,037,000	39,938,850	41,935,793	36,225,374
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	18,869,000	19,812,450	20,803,073	18,869,893
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	8,955,000	9,402,750	9,872,888	8,954,862
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,968,000	4,166,400	4,374,720	3,969,522
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	395,000	414,750	435,488	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				80,409,397
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE,SUGAR, ETC)	450,000,000	472,500,000	496,125,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCE	9,900,000	10,395,000	10,914,750	9,894,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				14,884,929
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				

22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		604,717,000	661,684,250	690,752,113	304,168,091

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION

'055200300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	56,874,000	59,717,700	62,703,585	56,874,259
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	6,319,000	6,634,950	6,966,698	6,319,362
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	396,000	415,800	436,590	395,760
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	508,000	533,400	560,070	508,255
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	315				

220203	MATERIALS & SUPPLIES - GENERAL	495,000	519,750	545,738	494,700
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	297,000	311,850	327,443	296,820
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	495,000	519,750	545,738	494,700
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	99,000	103,950	109,148	98,940
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	49,000	51,450	54,023	49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCE	247,000	259,350	272,318	247,350
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		65,779,000	69,067,950	72,521,348	65,779,616

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE COUCIL FOR ULAMAS

055200400100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	377,000	395,850	415,643	376,576
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	42,000	44,100	46,305	41,842
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	495,000	519,750	545,738	494,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	508,000	533,400	560,070	508,255
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	319				

220203	MATERIALS & SUPPLIES - GENERAL	495,000	519,750	545,738	494,700
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	495,000	519,750	545,738	494,700
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		198,000	207,900	218,295	197,880
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		2,907,000	3,052,350	3,204,968	2,905,473

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

ISLAMIC PREACHING BOARD

'055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	14,092,000	14,796,600	15,536,430	14,092,064
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,566,000	1,644,300	1,726,515	1,565,785
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	3,925,000	4,121,250	4,327,313	3,924,653
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		693,000	727,650	764,033	692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		30,467,000	31,990,350	33,589,868	30,465,902

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

PILGRIMS WELFARE BOARD

'011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	30,982,000	32,531,100	34,157,655	30,982,042
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	327				

220203	MATERIALS & SUPPLIES - GENERAL	994,000	1,043,700	1,095,885	993,506
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	199,000	208,950	219,398	98,940
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	79,000	82,950	87,098	79,152
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	198,000	207,900	218,295	197,880
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		34,430,000	36,151,500	37,959,075	34,330,320

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

ISLAMIC RESEARCH CENTRE

'055200500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	21,226,000	22,287,300	23,401,665	21,225,641
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	2,961,000	3,109,050	3,264,503	2,960,881
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	331				

220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,210,000	1,270,500	1,334,025	1,209,888
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040102					
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	26,386,000	27,705,300	29,090,565	26,385,810

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF ENVIRONMENT

O53500100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	277,367,000	291,235,350	305,797,118	274,991,709
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	28,946,000	30,393,300	31,912,965	27,567,454
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,759,000	6,046,950	6,349,298	5,484,838
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	3,229,000	3,390,450	3,559,973	3,075,055
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	335			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	4,050,000	4,252,500	4,465,125	3,857,324
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,839,000	9,280,950	9,744,998	8,417,964
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	3,282,000	3,446,100	3,618,405	3,125,960
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,189,000	2,298,450	2,413,373	2,085,012
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	3,291,000	3,455,550	3,628,328	3,134,271
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				2,606,525
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	337			

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		336,952,000	353,799,600	371,489,580	334,346,112

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE ENVIRONMENTAL PROTECTION AGENCY

'053501600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	739,931,000	776,927,550	815,773,928	739,931,343
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	82,215,000	86,325,750	90,642,038	82,214,594
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	339			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	5,936,000	6,232,800	6,544,440	5,936,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	4,029,000	4,230,450	4,441,973	4,028,787
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	297,000	311,850	327,443	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		594,000	623,700	654,885	593,640
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		839,037,000	880,988,850	925,038,293	839,036,924

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE TROPICAL FOREST ACTION PROGRAMME

'021510900300

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	849,000	891,450	936,023	849,004
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	495,000	519,750	545,738	494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	343				

220203	MATERIALS & SUPPLIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301		297,000	311,850	327,443	296,820
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		2,927,000	3,073,350	3,227,018	2,926,744

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

FOREST RESERVE MANAGEMENT

'021510900400

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	495,000	519,750	545,738	494,700
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	495,000	519,750	545,738	494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
		347			

220203	MATERIALS & SUPPLIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,369,000	1,437,450	1,509,323	1,369,478
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		3,348,000	3,515,400	3,691,170	3,348,278

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE AFFORESTATION PROJECT

'021510900200

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	117,058,000	122,910,900	129,056,445	104,431,056
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				11,603,451
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,763,000	5,001,150	5,251,208	1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,588,000	1,667,400	1,750,770	1,911,966
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	351			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	3,175,000	3,333,750	3,500,438	3,957,600
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,175,000	3,333,750	3,500,438	1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,231,000	1,292,550	1,357,178	
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				2,968,200
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES	353			

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		130,990,000	137,539,500	144,416,475	129,819,273

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF LANDS & SURVEY

O26000100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	332,590,000	351,162,000	321,161,000	317,756,792
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	34,431,000	38,194,000	32,186,000	31,844,482
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,525,000	4,751,000	4,225,000	4,180,413
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,291,000	1,356,000	1,205,000	1,192,623
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,075,000	1,129,000	1,004,000	993,160

355

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,106,000	8,511,000	7,568,000	7,488,175
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	2,149,000	3,256,000	2,007,000	1,985,281
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,075,000	1,129,000	1,004,000	993,160
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	428,000	450,000	400,000	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	107,000	112,000	100,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,216,000	1,277,000	1,136,000	1,123,662
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	107,000	112,000	100,000	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	216,000	227,000	202,000	199,562
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		387,316,000	411,666,000	372,298,000	368,746,710

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE DEVELOPMENT AND URBAN PLANNING BOARD

'025305600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	61,212,000	64,272,600	67,486,230	56,348,128
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	6,901,000	7,246,050	7,608,353	6,283,125
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,323,000	1,389,150	1,458,608	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,292,000	2,406,600	2,526,930	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	359				

220203	MATERIALS & SUPPLIES - GENERAL	2,142,000	2,249,100	2,361,555	1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	650,000	682,500	716,625	989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				1,631,372
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					593,640
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES	361			

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		74,520,000	78,246,000	82,158,300	71,188,425

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY FOR LOCAL GOVERNMENT & EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	63,261,000	66,424,050	69,745,253	74,635,290
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	7,586,000	7,965,300	8,363,565	7,585,829
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	55,490,000	58,264,500	61,177,725	55,489,806
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,088,000	2,192,400	2,302,020	2,088,129
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,563,000	1,641,150	1,723,208	1,563,499

363

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	40,031,000	42,032,550	44,134,178	40,030,636
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	2,086,000	2,190,300	2,299,815	2,086,012
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	199,999,000	209,998,950	220,498,898	199,999,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	522,000	548,100	575,505	521,513
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	792,000	831,600	873,180	791,520
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	198,000	207,900	218,295	197,880
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	99,839,000	104,830,950	110,072,498	99,838,919
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	2,085,000	2,189,250	2,298,713	2,085,012
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,591,624,000	1,671,205,200	1,754,765,460	1,591,623,959
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	2,067,164,000	2,170,522,200	2,279,048,310	2,078,537,004

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT PENSION BOARD

11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY	7,261,000	8,005,000	8,406,000	48,777,024
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,104,000	5,359,000	5,627,000	
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,625,000	2,756,250	395,760
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				494,700
22020201	ELECTRICITY CHARGES	120,000	126,000	132,300	
22020202	TELEPHONE CHARGES	525,000	551,250	578,813	
22020203	INTERNET ACCESS CHARGES	1,021,000	1,072,050	1,125,653	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	115,000	120,750	126,788	
22020205	WATER RATES	60,000	63,000	66,150	
22020206	SEWAGE CHARGES	100,000	105,000	110,250	
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	500,000	525,000	551,250	
220203	MATERIALS & SUPPLIES - GENERAL	367			

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,300,000	1,365,000	1,433,250	
22020302	BOOKS				
22020303	NEWSPAPERS	288,000	302,400	317,520	
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS	600,000	630,000	661,500	
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	120,000	126,000	132,300	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000	525,000	551,250	
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				494,700
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	650,000	682,500	716,625	
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000	735,000	771,750	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	270,000	283,500	297,675	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	525,000	551,250	
22020405	MAINTENANCE OF PLANTS/GENERATORS	450,000	472,500	496,125	
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	120,000	126,000	132,300	
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING	1,000,000	1,050,000	1,102,500	
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	1,368,000	1,436,400	1,508,220	
22020602	OFFICE RENT	600,000	630,000	661,500	
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING	500,000	525,000	551,250	
22020702	INFORMATION TECHNOLOGY CONSULTING	600,000	630,000	661,500	
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS	368	1,200,000	1,260,000	1,323,000

220208	FUEL & LUBRICANTS - GENERAL				197,880
22020801	MOTOR VEHICLE FUEL COST	564,000	592,200	621,810	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST	1,032,000	1,083,600	1,137,780	
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)	132,000	138,600	145,530	
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				525,371
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL	600,000	630,000	661,500	
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	7,700,000	8,085,000	8,489,250	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000	105,000	110,250	
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	150,000	157,500	165,375	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	2,000,000	2,100,000	2,205,000	
22021042	RECURRENT ADJUSTMENT				
2203					
220301					98,940
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	369			

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	40,350,000	42,367,500	44,485,875	51,083,315

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY FOR POVERTY ALLEVIATION & YOUTH EMPOWERMENT

O51300100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	193,878,000	203,571,900	213,750,495	205,251,624
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	20,599,000	21,628,950	22,710,398	20,593,520
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	7,828,000	8,219,400	8,630,370	7,827,885
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	4,501,000	4,726,050	4,962,353	4,501,424
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				3,125,960
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				2,085,012
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	21,945,000	23,042,250	24,194,363	21,944,496
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	523,000	549,150	576,608	522,552
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		249,274,000	261,737,700	274,824,585	266,347,173

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

OFFICE OF THE AUDITOR GENERAL

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	115,039,000	120,790,950	126,830,498	115,039,269
210101	SALARIES AND WAGES	11,504,000	12,079,200	12,683,160	11,504,446
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,430,000	5,701,500	5,986,575	5,430,173
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES	734,000	770,700	809,235	734,481
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	3,126,000	3,282,300	3,446,415	3,125,960
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	7,294,000	7,658,700	8,041,635	7,293,906
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	5,211,000	5,471,550	5,745,128	5,210,972
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	46,000,000	48,300,000	50,715,000	46,000,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	16,877,000	17,720,850	18,606,893	16,876,560
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	210,000	220,500	231,525	209,852
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		211,425,000	221,996,250	233,096,063	211,425,619

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

CIVIL SERVICE COMMISSION

O14700100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	89,193,000	93,652,650	98,335,283	94,683,640
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	9,803,000	10,293,150	10,807,808	9,802,777
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	8,000,000	8,400,000	8,820,000	7,515,186
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,000,000	1,050,000	1,102,500	491,703
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	379				

220203	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,575,000	1,653,750	1,044,064
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	5,250,000	5,512,500	4,390,809
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	35,000,000	36,750,000	38,587,500	522,552
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	35,000,000	36,750,000	38,587,500	
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,150,000	3,307,500	522,552
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,250,000	5,512,500	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,050,000	1,102,500	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,250,000	5,512,500	3,235,833
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	10,000,000	10,500,000	11,025,000	
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		208,496,000	218,920,800	229,866,840	122,505,936

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT SERVICE COMMISSION

O14700100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	74,509,000	81,000,000	82,000,000	66,267,341
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,401,000	5,421,000	5,441,000	6,665,390
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	53,000	53,000	53,000	2,097,479
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	18,000	19,000	19,000	283,612
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	383				

220203	MATERIALS & SUPPLIES - GENERAL	549,000	576,000	604,000	522,552
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	549,000	576,000	6,036,000	1,045,103
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,096,000	1,151,000	206,000	1,044,064
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000	63,000	66,000	57,138
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	415,000	435,000	456,000	394,771
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	385			

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		82,650,000	89,294,000	94,881,000	78,377,450

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY

O11200100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	500,389,000	525,408,450	551,678,873	303,990,582
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	27,070,000	28,423,500	29,844,675	27,069,836
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	45,158,000	47,415,900	49,786,695	45,158,428
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000,000	315,000,000	330,750,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000	105,000,000	110,250,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	105,000,000	110,250,000	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000	105,000,000	110,250,000	
220202	UTILITIES - GENERAL	38,379,000	40,297,950	42,312,848	38,378,910
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	387				

220203	MATERIALS & SUPPLIES - GENERAL	15,628,000	16,409,400	17,229,870	15,627,721
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	78,135,000	82,041,750	86,143,838	78,135,490
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	44,542,000	46,769,100	49,107,555	44,542,307
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,502,000	13,127,100	13,783,455	12,501,762
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	302,192,000	317,301,600	333,166,680	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	2,100,000,000	2,205,000,000	2,315,250,000	200,000,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	15,628,000	16,409,400	17,229,870	15,627,721
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,126,000	3,282,300	3,446,415	3,125,960
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		3,782,848,000	3,971,990,400	4,170,589,920	784,554,477

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

AUDITOR GENERAL FOR LOCAL GOVERNMENT

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	104,292,000	109,506,600	114,981,930	104,291,665
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,456,000	10,978,800	11,527,740	10,456,227
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	2,085,000	2,189,250	2,298,713	2,085,012
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,044,000	1,096,200	1,151,010	1,044,064
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	391				

220203	MATERIALS & SUPPLIES - GENERAL	2,085,000	2,189,250	2,298,713	2,085,012
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	10,472,000	10,995,600	11,545,380	10,472,453
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	5,211,000	5,471,550	5,745,128	5,210,972
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
22020503	N/A				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,085,000	2,189,250	2,298,713	2,085,012
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				

22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	8,526,000	8,952,300	9,399,915	8,526,006
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	146,751,000	154,088,550	161,792,978	146,751,123

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE

O32605100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	31,352,000	32,919,600	34,565,580	31,352,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	13,529,000	14,205,450	14,915,723	13,529,204
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	18,898,000	19,842,900	20,835,045	18,898,084
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	10,380,000	10,899,000	11,443,950	10,380,389
220203	MATERIALS & SUPPLIES - GENERAL	395			

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	19,812,000	20,802,600	21,842,730	19,811,894
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	15,786,000	16,575,300	17,404,065	15,785,630
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,780,000	3,969,000	4,167,450	3,780,448
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	17,282,000	18,146,100	19,053,405	16,282,210
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	495,000	519,750	545,738	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,843,000	2,985,150	3,134,408	2,843,387
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		134,652,000	141,384,600	148,453,830	133,652,646

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

AREA COURT

'032605400100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,280,000	22,344,000	23,461,200	21,280,000
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	3,348,000	3,515,400	3,691,170	3,348,278
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	423,000	444,150	466,358	422,820
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	399				

220203	MATERIALS & SUPPLIES - GENERAL	210,000	220,500	231,525	209,852
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	2,007,000	2,107,350	2,212,718	2,006,899
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE	313,000	328,650	345,083	312,700
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING	400			

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	731,000	767,550	805,928	731,364
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT	198,000	207,900	218,295	197,880
2203					
220301	STAFF LOANS AND ALLOWANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES	401			

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		28,807,000	30,247,350	31,759,718	28,806,613

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

SHARIA COURT OF APPEAL

O32605300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,819,000	6,109,950	6,415,448	5,819,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,368,000	1,436,400	1,508,220	1,368,192
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	213,000	223,650	234,833	212,968
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	403				

220203	MATERIALS & SUPPLIES - GENERAL	107,000	112,350	117,968	107,004
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	316,000	331,800	348,390	315,816
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	210,000	220,500	231,525	209,852
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	316,000	331,800	348,390	315,816
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	396,000	415,800	436,590	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	11,851,000	12,443,550	13,065,728	11,851,033
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	495,000	519,750	545,738	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		21,190,000	22,249,500	23,361,975	21,189,081

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

s

JUDICIAL SERVICE COMMISSION

O31801100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	3,865,000	4,058,250	4,261,163	3,865,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	2,306,000	2,421,300	2,542,365	2,306,291
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	629,000	660,450	693,473	628,516
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	313,000	328,650	345,083	312,700
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,044,000	1,096,200	1,151,010	1,044,064
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	262,000	275,100	288,855	261,795
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	217,000	227,850	239,243	216,876
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	629,000	660,450	693,473	628,516
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES	409			

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		9,265,000	9,728,250	10,214,663	9,263,758

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

O11200400100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	62,118,000	65,223,900	68,485,095	62,117,670
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,926,000	6,222,300	6,533,415	5,925,714
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	105,000,000	110,250,000	6,474,238
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	20,000,000	21,000,000	22,050,000	2,188,899
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	411			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	10,000,000	10,500,000	11,025,000	625,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	2,112,000	2,217,600	2,328,480	2,111,825
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	16,000,000	16,800,000	17,640,000	689,810
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	625,000	656,250	689,063	625,400
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,250,000	5,512,500	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	533,988,000	560,687,400	588,721,770	33,987,883
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	198,000	207,900	218,295	197,880
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		756,066,000	793,869,300	833,562,765	115,241,539

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE INDEPENDENT ELECTORAL COMMISSION

O14800100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	8,837,000	15,760,000	17,336,000	67,762,126
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	37,263,000	37,263,000	37,263,000	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,159,000	5,675,000	6,242,000	7,776,981
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL				1,441,213
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,300,000	3,630,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,200,000	2,420,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,500,000	6,050,000	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,500,000	2,750,000	3,025,000	
220202	UTILITIES - GENERAL				65,449
22020201	ELECTRICITY CHARGES	1,500,000	1,650,000	1,815,000	
22020202	TELEPHONE CHARGES	500,000	550,000	605,000	
22020203	INTERNET ACCESS CHARGES	500,000	550,000	605,000	
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES	250,000	275,000	303,000	
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL				85,187
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000	1,650,000	1,815,000	
22020302	BOOKS				
22020303	NEWSPAPERS	183,000	201,000	221,000	
22020304	MAGAZINES & PERIODICALS	125,000	201,000	221,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING	125,000	138,000	151,000	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				170,375
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000	2,750,000	3,025,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,100,000	1,210,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,300,000	3,630,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,100,000	1,210,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	1,650,000	1,815,000	
22020406	OTHER MAINTENANCE SERVICES	500,000	550,000	605,000	
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				63,371
22020501	LOCAL TRAINING	2,500,000	2,750,000	3,025,000	
22020502	INTERNATIONAL TRAINING	5,000,000	5,500,000	6,050,000	
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	500,000	550,000	605,000	
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES	250,000	275,000	303,000	
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				42,594
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000	550,000	605,000	
22020703	LEGAL SERVICES	500,000	510,000	520,000	
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING	416			

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,650,000	1,815,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	1,100,000	1,210,000	
22020803	PLANT / GENERATOR FUEL COST	1,500,000	1,650,000	1,815,000	
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000	210,000	220,000	
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				30,418,326
22021001	REFRESHMENT & MEALS	500,000	550,000	605,000	
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS	500,000	550,000	605,000	
22021004	MEDICAL EXPENSES-LOCAL	1,500,000	1,750,000	1,815,000	
22021006	POSTAGES & COURIER SERVICES	100,000	1,100,000	1,210,000	
22021007	WELFARE PACKAGES	250,000	275,000	3,025,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	750,000	825,000	908,000	
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	1,000,000	2,000,000	3,000,000	
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				54,021
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		95,992,000	109,908,000	120,533,000	107,879,643

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF HIGHER EDUCATION

'051800100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	32,107,000		47,938,000	40,168,403
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	4,415,000		4,794,000	4,078,604
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	7,716,000		8,506,000	7,127,687
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	6,023,000		8,740,000	5,564,188
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	419			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,768,000		3,051,000	2,556,659
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	30,691,000		33,836,000	28,352,232
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	5,270,000		5,810,000	4,868,145
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	428,000		472,000	395,760
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING		420		

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	536,000		611,000	494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	107,000		118,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM	82,121,000		90,544,000	
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	174,745,000		192,657,000	161,431,332
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203	INSURANCE PREMIUM				75,868,960
220301	STAFF LOANS & ADVANCES	12,398,000		13,669,000	11,453,542
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,309,000		4,751,000	3,980,950
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		363,634,000	381,815,700	400,906,485	346,440,102

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE COLLEGE OF BUSSINESS AND ADMINISTRATIVE STUDIES KONDUGA

'012500600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	226,216,000	237,527,000	249,403,000	275,801,285
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				36,264,000
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	1,039,000	1,091,000	1,145,000	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	3,056,000	3,208,000	3,369,000	2,968,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	423			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,078,000	2,182,000	2,291,000	1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,117,000	3,272,000	3,436,000	2,968,200
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	416,000	436,000	458,000	395,760
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	104,000	109,000	115,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	1,877,000	1,971,000	2,070,000	1,788,093
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN & ADVANCES	519,000	545,000	573,000	494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		238,422,000	250,341,000	262,860,000	323,747,378

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

KASHIM IBRAHIM COLLEGE OF EDUCATION

'051701900100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,164,000,000	1,182,000,000	1,194,000,000	930,582,990
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	75,600,000	80,500,000	83,000,000	
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,401,000	6,500,000	7,201,000	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	8,601,000	9,101,000	9,700,000	5,936,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	427			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	6,700,000	6,900,000	7,101,000	6,925,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	8,286,000	9,468,000	9,508,000	9,894,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	180,000,000	189,000,000	198,450,000	17,809,200
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				197,880
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				7,840,847
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				1,286,220
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES	429			

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,448,588,000	1,483,469,000	1,508,960,000	983,936,237

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION, SCIENCE AND TECHNOLOGY '051701900100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	683,361,000	717,529,050	753,405,503	477,342,758
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000	4,725,000	4,961,250	1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL				
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	44,825,000	47,066,250	49,419,563	4,298,795

431

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	2,100,000	2,205,000	
22020302	BOOKS	5,000,000	5,250,000	5,512,500	
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000	1,575,000	1,653,750	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	5,250,000	5,512,500	1,978,800
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,150,000	3,307,500	
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,050,000	1,102,500	
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				2,968,200
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL				296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF AND ADVANCES				692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT	433			

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		750,186,000	787,695,300	827,080,065	489,655,693

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

RAMAT POLYTECHNIC '051701800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,403,309,000	1,473,474,450	1,547,148,173	1,403,309,158
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,891,000	1,985,550	2,084,828	1,891,189

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,958,000	4,155,900	4,363,695	3,957,600
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	495,000	519,750	545,738	494,700
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	1,385,000	1,454,250	1,526,963	1,385,160
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				

220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,417,073,000	1,487,926,650	1,562,322,983	1,417,073,147

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE LIBRARY BOARD

'051700800100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	126,208,000	132,518,400	139,144,320	116,592,336
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	14,023,000	14,724,150	15,460,358	12,954,704
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	689,000	723,450	759,623	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	689,000	723,450	759,623	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES	1,500,000	1,575,000	1,653,750	
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,578,000	1,656,900	1,739,745	1,978,800

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS	540,000	567,000	595,350	
22020304	MAGAZINES & PERIODICALS	200,000	210,000	220,500	
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	1,050,000	1,102,500	1,264,799
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	3,400,000	3,570,000	3,748,500	
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,947,000	3,094,350	3,249,068	4,947,000
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

22020710					
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		152,774,000	160,412,700	168,433,335	139,716,439

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

COLLEGE OF EDUCATION WAKA-BIU

'051701900103

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	883,753,000	927,940,650	974,337,683	882,753,563
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,600,000	13,230,000	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	11,500,000	12,075,000	12,678,750	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,200,000	4,410,000	1,978,800

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	18,000,000	18,900,000	19,845,000	2,968,200
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	9,000,000	9,450,000	9,922,500	3,766,893
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	7,500,000	7,875,000	8,268,750	494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,500,000	11,025,000	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF AND ADVANCES				494,700
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,250,000	5,512,500	
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		960,753,000	1,008,790,650	1,059,230,183	894,435,656

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY

'051701000100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	517,539,000	543,416,000	570,586,000	375,729,820
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	51,754,000	54,342,000	57,059,000	41,747,758
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	2,078,000	21,816,000	2,291,000	1,978,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,039,000	1,091,000	1,145,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,039,000	1,091,000	1,145,000	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,039,000	1,091,000	1,145,000	989,400
22020201	ELECTRICITY CHARGES	105,000	110,000	116,000	
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES	315,000	331,000	347,000	
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES	53,000	55,000	58,000	
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK	283,000	297,000	312,000	
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	283,000	297,000	312,000	

220203	MATERIALS & SUPPLIES - GENERAL	2,078,000	2,182,000	2,291,000	1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	630,000	662,000	695,000	
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS	53,000	55,000	58,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	526,000	552,000	580,000	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	344,000	362,000	380,000	
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	525,000	551,000	579,000	
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	618,000	634,000	651,000	603,287
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	105,000	110,000	116,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	56,000	59,000	62,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	210,000	230,000	232,000	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000	110,000	116,000	
22020405	MAINTENANCE OF PLANTS/GENERATORS	158,000	165,000	174,000	
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	1,575,000	1,654,000	1,736,000	
22020501	LOCAL TRAINING	1,575,000	1,654,000	1,736,000	
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,350,000	1,416,000	1,488,000	
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING	450,000	473,000	496,000	
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS	900,000	945,000	992,000	
220208	FUEL & LUBRICANTS - GENERAL	312,000	327,000	344,000	296,820
22020801	MOTOR VEHICLE FUEL COST	102,000	107,000	112,000	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	95,000	99,000	104,000	
22020803	PLANT / GENERATOR FUEL COST	116,000	121,000	127,000	
220209	FINANCIAL CHARGES - GENERAL	104,000	109,000	115,000	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)	104,000	109,000	115,000	
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	727,000	764,000	802,000	
22021001	REFRESHMENT & MEALS	158,000	165,000	174,000	
22021002	HONORARIUM & SITTING ALLOWANCE	105,000	110,000	116,000	
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES	53,000	55,000	58,000	
22021007	WELFARE PACKAGES	53,000	55,000	58,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	53,000	55,000	58,000	
22021009	SPORTING ACTIVITIES	53,000	55,000	58,000	
22021010	DIRECT TEACHING & LABORATORY COST	53,000	55,000	58,000	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	97,000	102,000	107,000	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	105,000	110,000	116,000	
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS				692,580
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		589,075,000	638,149,000	649,420,000	424,116,205

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

'051700300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	496,759,000	521,596,950	547,676,798	6,126,855,978
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	840,288,000	882,302,400	926,417,520	680,761,775
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	5,623,000	5,904,150	6,199,358	4,947,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	5,533,000	5,809,650	6,100,133	4,867,650
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	451				

220203	MATERIALS & SUPPLIES - GENERAL	500,000,000	525,000,000	551,250,000	4,947,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	10,120,000	10,626,000	11,157,300	8,904,600
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	44,382,000	46,601,100	48,931,155	39,576,000
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				19,788,000
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY	453			

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,902,705,000	1,997,840,250	2,097,732,263	6,890,648,003

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE SCHOLARSHIP BOARD

'051705600100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	14,321,000	35,093,000	36,848,000	31,830,695
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,555,000	3,899,000	4,094,000	3,536,744
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,039,000	1,091,000	1,145,000	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	519,000	545,000	573,000	494,700
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	2,041,000	2,143,000	2,250,000	1,943,577
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	1,039,000	1,091,000	1,145,000	989,400
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	312,000	327,000	344,000	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	52,000	55,000	57,000	49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN & ADVANCES	156,000	164,000	172,000	148,410
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		21,034,000	44,408,000	46,628,000	40,279,216

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSITY

'051702100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	885,973,000	930,271,650	976,785,233	885,972,774
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	459				

220203	MATERIALS & SUPPLIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	3,870,000	4,063,500	4,266,675	3,869,989
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING	460			

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	495,000	519,750	545,738	494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	396,000	415,800	436,590	395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		899,738,000	944,724,900	991,961,145	899,736,763

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

NOMADIC EDUCATION

'051701100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	15,011,000	15,761,550	16,549,628	15,011,152
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,668,000	1,751,400	1,838,970	1,667,906
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	2,968,000	3,116,400	3,272,220	2,968,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	463				

220203	MATERIALS & SUPPLIES - GENERAL	1,437,000	1,508,850	1,584,293	1,436,856
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206					
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	49,495,000	51,969,750	54,568,238	494,700
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	50,000	52,500	55,125	49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	445,000	467,250	490,613	445,230
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		72,063,000	75,666,150	79,449,458	23,062,914

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

EDUCATION ENDOWMENT FUND

'051706500100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	9,152,000	9,869,000	10,633,000	13,849,770
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,616,000	1,697,000	1,781,000	1,538,863
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	1,039,000	1,145,000	1,203,000	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	1,039,000	1,145,000	1,203,000	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	1,039,000	1,145,000	1,203,000	989,400
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	1,002,000	1,052,000	1,105,000	954,177
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				

22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				
22020710					
220208	FUEL & LUBRICANTS - GENERAL	312,000	327,000	343,000	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	52,000	55,000	57,000	49,470
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	675,000	709,000	745,000	643,110
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		15,926,000	17,144,000	18,273,000	20,300,410

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BUDGET & PLANNING

O22000300100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	224,555,000	235,782,750	247,571,888	230,046,179
21010101	SALARY	21,133,000	22,189,650	23,299,133	21,132,694
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,250,000	5,512,500	4,722,703
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	9,000,000	9,450,000	9,922,500	8,334,854
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	100,000,000	105,000,000	110,250,000	57,140,211

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	50,000,000	52,500,000	55,125,000	33,697,183
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	20,000,000	21,000,000	22,050,000	1,823,613
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	21,000,000	22,050,000	4,957,004
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	10,000,000	10,500,000	11,025,000	8,904,600
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	26,000,000	27,300,000	28,665,000	24,093,615
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	210,000	220,500	231,525	209,852
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	107,000	112,350	117,968	107,004
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		486,104,000	510,409,200	535,929,660	395,268,452

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

'021600100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	791,177,000	830,735,850	872,272,643	470,368,873
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				505,482
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	3,644,000	3,826,200	4,017,510	3,644,356
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,353,000	2,470,650	2,594,183	2,353,041
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	2,840,000	2,982,000	3,131,100	2,864,165

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	14,742,000	15,479,100	16,253,055	14,741,565
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	5,787,000	6,076,350	6,380,168	5,786,506
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,727,000	6,013,350	6,314,018	5,720,290
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL				
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	24,053,000	25,255,650	26,518,433	24,052,957
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,009,000	4,209,450	4,419,923	4,008,999
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		854,332,000	897,048,600	941,901,030	534,046,234

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO LIVESTOCK PROJECT

21511100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY	23,778,000	24,966,900	26,215,245	23,778,488
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	2,642,000	2,774,100	2,912,805	2,642,054
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL	989,000	1,038,450	1,090,373	989,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	989,000	1,038,450	1,090,373	989,400
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220203	MATERIALS & SUPPLIES - GENERAL	1,979,000	2,077,950	2,181,848	1,978,800

22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	2,000,000	2,100,000	2,205,000	1,526,199
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL				
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				
22020709	AUDITING OF ACCOUNTS				

220208	FUEL & LUBRICANTS - GENERAL	297,000	311,850	327,443	296,820
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL				
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	594,000	623,700	654,885	593,640
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	33,367,000	35,035,350	36,787,118	32,893,741

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF INTER-GOVERNMENTAL AFFAIRS

O11113200100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	23,393,000	24,562,650	25,790,783	34,766,527
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,546,000	3,723,300	3,909,465	3,544,624
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	7,080,000	7,434,000	7,805,700	7,079,899
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	2,353,000	2,470,650	2,594,183	2,353,041
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	483				

220203	MATERIALS & SUPPLIES - GENERAL	4,009,000	4,209,450	4,419,923	4,008,999
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	16,029,000	16,830,450	17,671,973	16,029,481
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	5,787,000	6,076,350	6,380,168	5,786,506
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,035,000	5,286,750	5,551,088	5,034,710
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	198,000	207,900	218,295	197,880
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL	99,000	103,950	109,148	98,940
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	9,234,000	9,695,700	10,180,485	9,234,374
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	396,000	415,800	436,590	395,760
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,009,000	4,209,450	4,419,923	4,008,999
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		81,168,000	85,226,400	89,487,720	92,539,740

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY

O11113200101

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	20,000,000	21,000,000	22,050,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	10,000,000	10,500,000	11,025,000	
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				

220203	MATERIALS & SUPPLIES - GENERAL	10,000,000	10,500,000	11,025,000	
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	5,250,000	5,512,500	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	10,000,000	10,500,000	11,025,000	
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	10,000,000	10,500,000	11,025,000	
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	10,500,000	11,025,000	
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,250,000	5,512,500	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000	52,500,000	55,125,000	
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		130,000,000	136,500,000	143,325,000	

**BORNO STATE BUDGET 2018
RECURRENT EXPENDITURE**

MINISTRY OF REHABILITATION, RECONSTRUCTION AND RESETTLEMENT

'012600100100

ECONOMIC CODE	DETAILED EXPENDITURE	PROPOSED BUDGET 2018	PROPOSED BUDGET 2019	PROPOSED BUDGET 2020	APPROVED BUDGET 2017
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	12,136,000	12,742,800	13,379,940	13,368,540
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,710,000	1,795,500	1,885,275	1,363,591
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020203	GROUP LIFE INSURANCE				
21020204	EMPLOYEES COMPENSATION FUND				
21020205	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	255,000,000	267,750,000	281,137,500	250,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220202	UTILITIES - GENERAL	52,500,000	55,125,000	57,881,250	1,176,001
22020201	ELECTRICITY CHARGES				
22020202	TELEPHONE CHARGES				
22020203	INTERNET ACCESS CHARGES				
22020204	SATELLITE BROADCASTING ACCESS CHARGES				
22020205	WATER RATES				
22020206	SEWAGE CHARGES				
22020207	LEASED COMMUNICATION LINES(S)				
22020208	MULTI YEAR TARIFF ORDER				
22020209	INTERACTIVE LEARNING NETWORK				
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL				
	491				

220203	MATERIALS & SUPPLIES - GENERAL	4,557,000	4,784,850	5,024,093	4,008,999
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22020302	BOOKS				
22020303	NEWSPAPERS				
22020304	MAGAZINES & PERIODICALS				
22020305	PRINTING OF NON SECURITY DOCUMENTS				
22020306	PRINTING OF SECURITY DOCUMENTS				
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22020308	FIELD & CAMPING MATERIALS SUPPLIES				
22020309	UNIFORMS & OTHER CLOTHING				
22020310	TEACHING AIDS / INSTRUCTION MATERIALS				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL	300,000,000	315,000,000	330,750,000	250,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020410	MAINTENANCE OF STREET LIGHTINGS				
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22020413	MINOR ROAD MAINTENANCE				
220205	TRAINING - GENERAL	10,577,000	11,105,850	11,661,143	5,786,506
22020501	LOCAL TRAINING				
22020502	INTERNATIONAL TRAINING				
220206	OTHER SERVICES - GENERAL	100,000,000	105,000,000	110,250,000	3,539,430
22020601	SECURITY SERVICES				
22020602	OFFICE RENT				
22020603	RESIDENTIAL RENT				
22020604	SECURITY VOTE (INCLUDING OPERATIONS)				
22020605	CLEANING & FUMIGATION SERVICES				
22020606	LAND USE CHARGES				
22020607	RESCUE SERVICES				
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000	57,750,000	60,637,500	5,326,286
22020701	FINANCIAL CONSULTING				
22020702	INFORMATION TECHNOLOGY CONSULTING				
22020703	LEGAL SERVICES				
22020704	ENGINEERING SERVICES				
22020705	ARCHITECTURAL SERVICES				
22020706	SURVEYING SERVICES				
22020707	AGRICULTURAL CONSULTING				
22020708	MEDICAL CONSULTING				

22020709	AUDITING OF ACCOUNTS				
220208	FUEL & LUBRICANTS - GENERAL	295,000,000	309,750,000	325,237,500	4,008,999
22020801	MOTOR VEHICLE FUEL COST				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22020803	PLANT / GENERATOR FUEL COST				
22020804	AIRCRAFT FUEL COST				
22020805	SEA BOAT FUEL COST				
22020806	COOKING GAS/FUEL COST				
220209	FINANCIAL CHARGES - GENERAL				
22020901	BANK CHARGES (OTHER THAN INTEREST)				
22020902	INSURANCE PREMIUM				
22020904	OTHER CRF BANK CHARGES				
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220210	MISCELLANEOUS EXPENSES GENERAL	9,407,000	9,877,350	10,371,218	59,686,232
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	1,125,000	1,181,250	1,240,313	989,400
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	205,000,000	215,250,000	226,012,500	20,000,000
220402	FOREIGN GRANTS AND CONTRIBUTIONS	500,000,000	525,000,000	551,250,000	
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				

22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,802,012,000	1,892,112,600	1,986,718,230	619,253,984

SECOND SCHEDULE
BORNO STATE GOVERNMENT
2018 BUDGET
SUMMARY OF CAPITAL EXPENDITURE BY SECTOR (2018 - 2019)

		BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N				N
01	ADMINISTRATIVE SECTOR	16,159,826,000	16,967,817,300	17,816,208,165	34,784,025,465	15,712,790,196
02	ECONOMIC SECTOR	62,735,740,000	65,872,527,000	69,166,153,350	135,038,680,350	70,297,901,690
03	LAW & JUSTICE SECTOR	1,129,000,000	1,185,450,000	1,244,722,500	2,430,172,500	1,502,471,458
04	SOCIAL SECTOR	38,622,017,000	40,553,117,850	42,580,773,743	83,133,891,593	36,669,782,181
	TOTAL CAPITAL BUDGET	118,646,583,000	124,578,912,150	130,807,857,758	255,386,769,908	124,182,945,524
	CAPITAL PERCENTAGE TO BUDGET SIZE					

2018 CAPITAL EXPENDITURE BUDGET

MDA: GOVERNMENT HOUSE

CODE: O11100100100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2010	TOTAL 3 YEARS BUDGET	BUDGET 2017
		N				N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	100,000,000	105,000,000	110,250,000	315,250,000	55,143,893
23010113	PURCHASE OF COMPUTERS					-
23010114	PURCHASE OF COMPUTER PRINTERS	30,000,000	31,500,000	33,075,000	94,575,000	24,720,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					-
23010116	PURCHASE OF TYPEWRITERS					-
23010117	PURCHASES OF SHREDDING MACHINES					-
23010118	PURCHASE OF SCANNERS					-
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	27,798,876
23010132	PURCHASE OF SECURITY EQUIPMENT	180,000,000	189,000,000	198,450,000	567,450,000	186,718,400
	SUB -TOTAL	360,000,000	378,000,000	396,900,000	1,134,900,000	294,381,169
						-
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					-
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	-
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					103,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					-
23020104	CONSTRUCTION/ PROVISION OF HOUSING					-
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	30,000,000	31,500,000	33,075,000	94,575,000	11,119,550
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/HEALTH CENTRES					-
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					-
	SUB -TOTAL	130,000,000	136,500,000	143,325,000	409,825,000	114,119,550
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					-
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	306,752,458
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	306,752,458
	GRAND TOTAL	690,000,000	724,500,000	760,725,000	2,175,225,000	715,253,177

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: GOVERNOR'S OFFICE CODE: O11101300100
SECTOR: ADMINISTRATIVE**

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N				N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000	157,500,000	165,375,000	472,875,000	148,320,000
23010106	PUECHASE OF VANS					
23010107	PURCHASE OF TRUCKS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	230,000,000	241,500,000	253,575,000	725,075,000	222,480,000
	SUB -TOTAL	380,000,000	399,000,000	418,950,000	817,950,000	370,800,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS	1,400,000,000	1,470,000,000	1,543,500,000	4,413,500,000	2,344,616,000
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
	SUB -TOTAL	1,400,000,000	1,470,000,000	1,543,500,000	3,013,500,000	2,344,616,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	600,382,070
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	600,382,070
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	40,000,000	42,000,000	44,100,000	126,100,000	38,934,000
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,391,890,500
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATIO	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
	SUB -TOTAL	1,140,000,000	1,197,000,000	1,256,850,000	2,453,850,000	100,000,000
	GRAND TOTAL	3,020,000,000	3,171,000,000	3,329,550,000	6,500,550,000	3,415,798,070

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: HEAD OF SERVICE CODE: O11101300101
SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N				N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
32010601	PURCHASE OF CHAIRS (PERMANENT SECRETARIES) PS	411,720,000	432,306,000	453,921,300	453,921,300	
32010602	TABLES (PS)	141,999,000	149,098,950	156,553,898	156,553,898	
32010603	SAFES/FILE CABINETS /CUP BOARDS (PS)	12,144,000	12,751,200	13,388,760	13,388,760	
32010604	TELEVISION SETS (PS)	4,729,000	4,965,450	5,213,723	5,213,723	
32010605	RADIO SETS (PS)	500,000	525,000	551,250	551,250	
32010606	AIR CONDITIONER (PS)	11,323,000	11,889,150	12,483,608	12,483,608	
32010607	STOOLS (PS)	997,000	1,046,850	1,099,193	1,099,193	
32010608	SHELVES (PS)	2,638,000	2,769,900	2,908,395	2,908,395	
32010609	CEILING FANS (PS)	4,801,000	5,041,050	5,293,103	5,293,103	
32010610	REFRIDGERATORS	6,201,000	6,511,050	6,836,603	6,836,603	
	SUB -TOTAL	597,052,000	626,904,600	658,249,830	1,285,154,430	
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
	SUB -TOTAL					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
	SUB -TOTAL					
	GRAND TOTAL	597,052,000	626,904,600	658,249,830	1,285,154,430	

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: SEMA CODE: '011101400100
SECTOR: ADMINISTRATIVE**

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N				N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010105	PURCHASE OF MOTOR VEHICLES	21,000,000	22,050,000	23,152,500	66,202,500	
23010106	PUECHASE OF VANS					
23010107	PURCHASE OF TRUCKS	15,000,000	15,750,000	16,537,500	47,287,500	
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	
	SUB -TOTAL	46,000,000	48,300,000	50,715,000	145,015,000	
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	872,677,800
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	872,677,800
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
	SUB -TOTAL					
23040106	SOIL CONSERVATION					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	15,762,500	
23050103	MONITORING & EVALUATION	15,000,000	15,750,000	16,537,500	47,287,500	
23050107	MARGIN FOR INCREASES IN COSTS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	500,000,000	525,000,000	551,250,000	1,576,250,000	1,352,122,200
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
	SUB -TOTAL	520,000,000	546,000,000	573,300,000	1,639,300,000	1,352,122,200
	GRAND TOTAL	766,000,000	804,300,000	844,515,000	2,414,815,000	2,224,800,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE HOUSE OF ASSEMBLY
SECTOR: ADMINISTRATIVE**

CODE: O11200100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	200,000,000	210,000,000	220,500,000	630,500,000	
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000	157,500,000	165,375,000	472,875,000	164,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	60,000,000	63,000,000	66,150,000	1,103,375,000	
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	
23010114	PURCHASE OF PRINTERS	1,500,000	1,575,000	1,653,750	4,728,750	
23010119	PURCHASE OF GENERATING SET	50,000,000	52,500,000	55,125,000	20,491,250	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	6,000,000	6,300,000	6,615,000	18,915,000	
23010145	PURCHASE OF SAFES & FIREPROOF CABINETS					
23010148	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010149	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010150	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	472,500,000	496,125,000	520,931,250	1,489,556,250	164,800,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	800,000,000	840,000,000	882,000,000	2,522,000,000	1,038,240,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	500,000,000	525,000,000	551,250,000	1,576,250,000	
23020117	CONSTRUCTION/ PROVISION OF AIR-PORT/ AERODROMES					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	250,000,000	262,500,000	275,625,000	788,125,000	444,960,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020181	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,550,000,000	1,627,500,000	1,708,875,000	4,886,375,000	1,483,200,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020125	REHABILITATION/REPAIRS OF GENERATING SET	5,000,000	5,250,000	5,512,500	15,762,500	
23020148	REHABILITATION/REPAIRS OF STUDENTS HOTELS/FACILITIES					
	SUB -TOTAL	5,000,000	5,250,000	5,512,500	15,762,500	
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	10,000,000	10,500,000	11,025,000	31,525,000	
23050103	MONITORING AND EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	
23050103	ANNIVERSARIES AND CELEBRATION	20,000,000	21,000,000	22,050,000	63,050,000	
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	
	GRAND TOTAL	2,067,500,000	2,170,875,000	2,279,418,750	6,517,793,750	1,648,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

CODE: O11200400100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010104	PURCHASE OF MOTOR CYCLES					
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	21,000,000	22,050,000	63,050,000	55,597,752
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	25,000,000	26,250,000	27,562,500	78,812,500	55,597,752
23010113	PURCHASE OF COMPUTERS					
23010117	PURCHASES OF SHREDDING MACHINES					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	10,500,000	11,025,000	31,525,000	55,597,752
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	55,000,000	57,750,000	60,637,500	173,387,500	166,793,256
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	2,300,000,000	2,415,000,000	2,535,750,000	7,250,750,000	389,184,264
23020180	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020181	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	2,300,000,000	2,415,000,000	2,535,750,000	7,250,750,000	389,184,264
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020183	REFURBISHING OF PRINTING MACHINES					
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL					
	GRAND TOTAL	2,355,000,000	2,472,750,000	2,596,387,500	7,424,137,500	555,977,520

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: OFFICE OF THE AUDITOR GENERAL - STATE

CODE: O14000100100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	25,000,000	26,250,000	27,562,500	78,812,500	25,000,000
23010110	PURCHASE OF SHIPS					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	20,000,000	21,000,000	22,050,000	63,050,000	30,000,000
23010113	PURCHASE OF COMPUTERS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	45,000,000	21,000,000	22,050,000	141,862,500	55,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	40,000,000	42,000,000	44,100,000	126,100,000	40,037,977
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	40,037,977
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020147	REHABILITATION/REPAIRS OF SCHOOL LABORATORY/FACILITIES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	85,000,000	63,000,000	66,150,000	267,962,500	95,037,977

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT

CODE: O12300100100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	16,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23030119	REHABILITATION/ REPAIRS - OF OFFICE BUILDINGS	40,000,000	42,000,000	44,100,000	126,100,000	50,000,000
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	60,000,000	63,000,000	66,150,000	189,150,000	91,000,000

23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020170	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020171	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					-
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	50,000,000	52,500,000	55,125,000	55,125,000	100,000,000
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	107,625,000	100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040105	WATER POLLUTION PREVENTION & CONTROL					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	10,827,360
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
23050132	PRODUCTION OF AUDITED REPORTS OF 27 LGAS	10,000,000	10,500,000	11,025,000	31,525,000	10,827,360
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	47,287,500	21,654,720
	GRAND TOTAL	125,000,000	131,250,000	137,812,500	344,062,500	212,654,720

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF INTER-GOVERNMENTAL AFFAIRS & SPECIAL DUTIES

CODE: O11113200100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	15,000,000	15,750,000	16,537,500	47,287,500	5,000,000
23010113	PURCHASE OF COMPUTERS					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	47,287,500	5,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	250,000,000	262,500,000	275,625,000	788,125,000	100,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020170	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020171	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	250,000,000	262,500,000	275,625,000	788,125,000	100,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					194,592,132
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23030123	REHABILITATION/ REPAIRS - TRAFFIC/ STREET LIGHTS					
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL		-	-	-	194,592,132
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					

23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING AND EVALUATION	60,000,000	63,000,000	66,150,000	189,150,000	50,000,000
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC					
23050138	TRADE FAIRS & EXHIBITIONS					
23050140	SURVEY, PLAN DESIGNS, & MAPPING					
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
23050150	UN Support Programmes (Counter part Fund)	350,000,000	367,500,000	385,875,000	1,103,375,000	50,000,000
23050155	COUNTER PART FUND BOSCSDA	350,000,000	367,500,000	385,875,000	1,103,375,000	
	SUB -TOTAL	760,000,000	430,500,000	452,025,000	1,292,525,000	100,000,000
	GRAND TOTAL	1,025,000,000	708,750,000	744,187,500	2,127,937,500	399,592,132

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: CIVIL SERVICE COMMISSION

CODE: O14700100100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	52,500,000	55,125,000	157,625,000	10,000,000
23010106	PUECHASE OF VANS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	24,150,000	25,357,500	26,625,375	76,132,875	
23010113	PURCHASE OF COMPUTERS	20,000,000	21,000,000	22,050,000	63,050,000	5,000,000
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	21,000,000	22,050,000	63,050,000	
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	124,150,000	130,357,500	136,875,375	391,382,875	25,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	2,000,000	2,100,000	2,205,000	6,305,000	4,003,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020170	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020171	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	2,000,000	2,100,000	2,205,000	6,305,000	4,003,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	15,000,000	15,750,000	16,537,500	16,537,500	19,432,224
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	32,287,500	19,432,224
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					

23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING	6,000,000	6,300,000	6,615,000	18,915,000	3,886,445
23040109	SEWARAGE & REFUSE DISPOSAL	5,250,000	5,512,500	5,788,125	16,550,625	
	SUB -TOTAL	11,250,000	11,812,500	12,403,125	35,465,625	3,886,445
	GRAND TOTAL	152,400,000	160,020,000	168,021,000	465,441,000	38,864,448

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: LOCAL GOVERNMENT SERVICE COMMISSION
SECTOR: ADMINISTRATIVE**

CODE: O12300100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS	30,000,000	31,500,000	33,075,000	94,575,000	20,000,000
23010107	PURCHASE OF TRUCKS					
23010108	PURCHASE OF BUSES	21,000,000	22,050,000	23,152,500	66,202,500	8,000,000
23010113	PURCHASE OF COMPUTERS/DATA BANK	4,200,000	4,410,000	4,630,500	13,240,500	4,000,000
23010114	PURCHASE OF COMPUTER PRINTERS					
	SUB -TOTAL	55,200,000	57,960,000	60,858,000	174,018,000	32,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS/TOILET	12,100,000	12,705,000	13,340,250	38,145,250	2,000,000
23020170	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020171	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	12,100,000	12,705,000	13,340,250	38,145,250	2,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	18,500,000	19,425,000	20,396,250	58,321,250	18,540,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020176	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	18,500,000	19,425,000	20,396,250	58,321,250	18,540,000
	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040102	SOIL CONSERVATION					
23040108	SEWARAGE & REFUSE DISPOSAL					
23040109	SUB -TOTAL		-	-	-	-
	ACQUISITION OF NON TANGIBLE ASSETS					
23050100	RESEARCH & DEVELOPMENT					
23050101	MARGIN FOR INCREASES IN COSTS					
23050107	SUB -TOTAL					
	GRAND TOTAL	85,800,000	90,090,000	94,594,500	270,484,500	62,540,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: LOCAL GOVERNMENT PENSION BOARD

CODE: O11103500100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23050102	COMPUTER SOFTWARE ACQUISITION					
23010105	PURCHASE OF MOTOR VEHICLES	15,574,000	16,352,700	17,170,335	49,097,035	15,573,600
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010119	PURCHASE OF POWER GENERATING SET					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	65,574,000	68,852,700	72,295,335	206,722,035	65,573,600
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020171	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF BUILDING	15,000,000	15,750,000	16,537,500	47,287,500	15,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23020173	REFURBISHING OF PRINTING MACHINES					
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020176	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	47,287,500	15,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					

23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	80,574,000	84,602,700	88,832,835	254,009,535	80,573,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

CODE: O12300100100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS /publicity	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	60,000,000	63,000,000	66,150,000	189,150,000	50,000,000
23010113	PURCHASE OF COMPUTERS	110,000,000	115,500,000	121,275,000	346,775,000	210,000,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	250,000,000	262,500,000	275,625,000	788,125,000	309,560,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					-
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT	300,000,000	315,000,000	330,750,000	945,750,000	
230101140	PURCHASE OF OPEN BROADCASTING VAN	1,300,000	1,365,000	1,433,250	4,098,250	300,000,000
230101140	PURCHASE OF BROADCASTING EQUIPMENT	1,200,000,000	1,260,000,000	1,323,000,000	3,783,000,000	1,500,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	2,021,300,000	2,122,365,000	2,228,483,250	6,372,148,250	2,569,560,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS	150,000,000	157,500,000	165,375,000	472,875,000	50,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					-
23020104	CONSTRUCTION/ PROVISION OF HOUSING					-
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE					-
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (BOKO HARAM MONUMENTS AT MARCAS AND SAMBISA)	250,000,000	262,500,000	275,625,000	788,125,000	10,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	520,000,000	546,000,000	573,300,000	1,639,300,000	230,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	150,000,000	157,500,000	165,375,000	472,875,000	50,000,000
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020176	REFURBISHING OF PHOTO COLOUR LABORATORY	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					

23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050104	ANNIVERSARIES/CELEBRATIONS & PRINTING WORKS	120,000,000	126,000,000	132,300,000	378,300,000	120,000,000
23050107	MARGIN FOR INCREASES IN COSTS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	120,000,000	126,000,000	132,300,000	378,300,000	120,000,000
	GRAND TOTAL	2,861,300,000	3,004,365,000	3,154,583,250	9,020,248,250	3,019,560,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO RADIO TELEVISION CORPORATION

CODE: O12300300100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010113	PURCHASE OF COMPTERS					50,000,000
23010140	PURCHASE OF OPEN BROADCASTING VANS					100,000,000
23010141	PURCHASE OF BROADCASTING EQUIPMENT					500,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL		-	-	-	650,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020171	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL			-	-	
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					100,000,000
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020176	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL		-	-	-	100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040102	EROSION & FLOOD CONTROL					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000	210,000,000	220,500,000	630,500,000	10,000,000
23050103	MONITORING & EVALUATION					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	10,000,000
	GRAND TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	760,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: GOVERNMENT PRINTING PRESS

CODE: O12301300100

SECTOR: ADMINISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010138	PURCHASE OF AERO SPARES/ MAINTENANCE					
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT	300,000,000	315,000,000	330,750,000	945,750,000	500,000,000
23010140	PURCHASE OF OPEN BROADCASTING VANS					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	300,000,000	315,000,000	330,750,000	945,750,000	500,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020172	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020173	REFURBISHING OF PRINTING MACHINES	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020176	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	400,000,000	420,000,000	441,000,000	1,261,000,000	700,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE INDEPENDENT ELECTORAL COMMISSION
SECTOR: ADMINISTRATIVE**

CODE: OT14800100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES(TRICYCLE)	80,000,000	84,000,000	88,200,000	252,200,000	32,000,000
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	105,000,000	110,250,000	315,250,000	80,000,000
23010106	PUECHASE OF VANS	100,000,000	105,000,000	110,250,000	315,250,000	50,000,000
23010107	PUECHASE OF TRUCKS	150,000,000	157,500,000	165,375,000	472,875,000	-
23010108	PURCHASE OF BUSES	25,000,000	26,250,000	27,562,500	78,812,500	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	26,700,000	28,035,000	29,436,750	84,171,750	15,000,000
23010113	PURCHASE OF COMPUTERS	20,000,000	21,000,000	22,050,000	63,050,000	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	15,000,000	15,750,000	16,537,500	47,287,500	5,000,000
23010116	PURCHASE OF TYPEWRITERS	500,000	525,000	551,250	1,576,250	
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
23010128	PURCHASE OF SECURITY EQUIPMENT	25,000,000	26,250,000	27,562,500	78,812,500	15,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23010157	PURCHASE OF FUEL AND LUBRICANTS	12,000,000	12,600,000	13,230,000	37,830,000	12,000,000
23010158	PURCHASE/ PROCURMENT OF VOTERS' REGISTER	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23010159	PURCHASE OF SENSITIVE/NONE SENSITIVE ELECTION MATERIALS	400,000,000	420,000,000	441,000,000	1,261,000,000	1,000,000,000
23010160	PURCHASE OF NONE SENSITIVE ELECTION MATERIALS	300,000,000	315,000,000	330,750,000	945,750,000	
	SUB -TOTAL	1,294,200,000	1,358,910,000	1,426,855,500	4,079,965,500	1,269,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS/STRONG ROOMS/SECURITY ROOMS					150,000,000
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL		-	-	-	150,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					

23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
23050150	GRANTS TO POLITIACL PARTIES	150,000,000	157,500,000	165,375,000	472,875,000	100,000,000
23050151	BYE ELECTION, LITIGATION / LOGISTICS	100,000,000	105,000,000	110,250,000	315,250,000	180,000,000
23050152	STAFF TRAINING , HIRING OF VEHICLES & ALLOWANCE& CODIFICATION OF BULLET BOXES	85,000,000	89,250,000	93,712,500	267,962,500	90,000,000
23050153	LOGISTICS	20,000,000	21,000,000	22,050,000	63,050,000	-
	SUB -TOTAL	355,000,000	372,750,000	391,387,500	1,119,137,500	370,000,000
	GRAND TOTAL	1,649,200,000	1,731,660,000	1,818,243,000	5,199,103,000	1,789,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF AGRICULTURE & NATURAL RESOURCES
SECTOR: ECONOMIC**

CODE: O21500100100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010105	PURCHASE OF MOTOR VEHICLES	90,000,000	94,500,000	99,225,000	283,725,000	65,000,000
23010106	PURCHASE OF VANS	25,000,000	26,250,000	27,562,500	78,812,500	25,000,000
23010107	PURCHASE OF TRUCKS					
23010113	PURCHASE OF COMPUTERS	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					-
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT					-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	300,000,000	315,000,000	330,750,000	945,750,000	600,000,000
23010142	PURCHASE OF TRACTORS & IMPLEMENTS	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	120,000,000	126,000,000	132,300,000	378,300,000	120,000,000
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS	267,000,000	280,350,000	294,367,500	841,717,500	350,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	1,006,000,000	1,056,300,000	1,109,115,000	3,171,415,000	1,664,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	65,000,000	68,250,000	71,662,500	204,912,500	65,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	120,000,000	126,000,000	132,300,000	378,300,000	210,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIESGRAIN THRESHER					60,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS					-
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE / CENTRE PIVOT AND NET HOUSES	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILI	70,000,000	73,500,000	77,175,000	220,675,000	70,000,000
23020129	CONSTRUCTION/PROVISION OF IRRIGATION INFRASTRUCTURES/ SPRINKLERS DEVELOPMENT	700,000,000	735,000,000	771,750,000	2,206,750,000	300,000,000
23020130	CONSTRUCTION/PROVISION OF SEWAGE & DRAINAGES FACILITIES					
23020171	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
23020173	CONSTRUCTION OF CRAVOR	150,000,000	157,500,000	165,375,000	472,875,000	
23020174	CONSTRUCTION OF CASSAVA /GARI PROCESSING FACTORY	250,000,000	262,500,000	275,625,000	788,125,000	
	SUB -TOTAL	2,355,000,000	2,052,750,000	2,155,387,500	6,563,137,500	705,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	95,000,000	99,750,000	104,737,500	299,487,500	70,000,000
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000

23030113	REHABILITATION/ REPAIRS - ROADS	100,000,000	105,000,000	110,250,000	315,250,000	-
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					100,000,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	80,000,000	84,000,000	88,200,000	252,200,000	
23020129	REHABILITATION/REPAIRS OF IRRIGATION INFRASTRUCTURES/FACILITIES	20,000,000	21,000,000	22,050,000	63,050,000	100,000,000
23020130	REHABILITATION/REPAIRS OF SEWORAGE & DRAINAGES FACILITIES	70,000,000	73,500,000	77,175,000	220,675,000	20,000,000
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					70,000,000
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL	425,000,000	446,250,000	468,562,500	1,339,812,500	420,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23040102	EROSION & FLOOD CONTROL	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23040106	SOIL CONSERVATION	10,000,000	10,500,000	11,025,000	31,525,000	120,000,000
23040107	DROUGHT & DESERTIFICATION CONTROL	10,000,000			10,000,000	10,000,000
	SUB -TOTAL	40,000,000	31,500,000	33,075,000	104,575,000	150,000,000
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					7,500,000
23050104	ANNIVERSARIES/ CELEBRATIONS	7,800,000	8,190,000	8,599,500	24,589,500	
23050107	MARGIN FOR INCREASES IN COSTS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES	215,000,000	225,750,000	237,037,500	677,787,500	110,000,000
23050133	PEST CONTROL & CROPS PROTECTION/PROVISION OF FARM INPUTS- GENERAL	30,000,000	31,500,000	33,075,000	94,575,000	10,000,000
23050134	CULTIVATION OF SPECIAL CROPS/PROVISION OF FARM INPUTS/OTHER SUPPORTS	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23050135	FERTILISER SUBSIDIES	800,000,000	840,000,000	882,000,000	2,522,000,000	500,000,000
23050136	FERTILISER BLENDING EXPENSES	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC					
	SUB -TOTAL	1,462,800,000	1,535,940,000	1,612,737,000	4,611,477,000	1,232,500,000
	GRAND TOTAL	5,288,800,000	5,122,740,000	5,378,877,000	15,790,417,000	4,171,500,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP) CODE: O21510200100

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N		N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010113	PURCHASE OF COMPUTERS	1,000,000	1,050,000	1,102,500	3,152,500	1,113,000
23010114	PURCHASE OF COMPUTER PRINTERS	200,000	210,000	220,500	630,500	148,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000	1,575,000	1,653,750	4,728,750	1,483,000
23010119	PURCHASE OF POWER GENERATING SET	3,000,000	3,150,000	3,307,500	9,457,500	2,966,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	51,000,000	53,550,000	56,227,500	160,777,500	50,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	105,000,000	110,250,000	115,762,500	331,012,500	100,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	191,700,000	201,285,000	211,349,250	604,334,250	185,710,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					15,574,000
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL		-	-	-	15,574,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	17,000,000	17,850,000	18,742,500	53,592,500	
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					12,978,000
23030113	REHABILITATION/ REPAIRS - ROADS					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	10,382,000
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL	22,000,000	23,100,000	24,255,000	69,355,000	23,360,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	9,000,000	9,450,000	9,922,500	28,372,500	8,899,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	2,100,000	2,205,000	6,305,000	2,596,000
	SUB -TOTAL	11,000,000	11,550,000	12,127,500	34,677,500	11,495,000

	INVESTMENTS					
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES					
31090103	INVESTMENT IN NIGERIAN TREASURY BILLS (NBTs)					
	SUB -TOTAL					
	GRAND TOTAL	224,700,000	235,935,000	247,731,750	708,366,750	236,139,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE AGRICULTURAL MECHANISATION SCHEME (BOSAMA)

CODE: O21510200200

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
			N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	55,597,752
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	120,000,000	126,000,000	132,300,000	378,300,000	210,000,000
23010141	PURCHASE OF BROADCASTING EQUIPMENT					
23010142	PURCHASE OF TRUCTORS & IMPLEMENTS					500,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	125,000,000				
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS					
23010151	PURCHASE OF WORKSHOP TOOLS/MAINTENANCE					120,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	305,000,000	189,000,000	198,450,000	567,450,000	895,597,752
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS/TRACTOR SHELF WORKSHOP	27,000,000	28,350,000	29,767,500	85,117,500	25,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	27,000,000	28,350,000	29,767,500	85,117,500	25,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	25,000,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020173	REFURBISHING OF PRINTING MACHINES					
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES	73,000,000	76,650,000	80,482,500	230,132,500	70,000,000
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020176	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	98,000,000	102,900,000	108,045,000	308,945,000	95,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					

23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	430,000,000	320,250,000	336,262,500	961,512,500	1,015,597,752

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF WORKS AND TRANSPORT
SECTOR: ECONOMIC**

CODE: O23400100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	515,000,000
23010102	PURCHASE OF OFFICE BUILDINGS	300,000,000	315,000,000	330,750,000	945,750,000	500,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	500,000,000
23010106	PURCHASE OF PATROL VAN	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23030112	PURCHASE OF OFFICE FURNITURE & FITTINGS	100,000,000	105,000,000	110,250,000	315,250,000	40,000,000
23030113	PURCHASE OF COMPUTERS	30,000,000	31,500,000	33,075,000	94,575,000	20,000,000
23030114	PURCHASE OF COMPUTER PRINTERS	10,000,000	10,500,000	11,025,000	31,525,000	3,708,000
23030115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000	5,250,000	5,512,500	15,762,500	2,224,800
23010121	PURCHASE OF RESIDENTIAL FURNITURE	50,000,000	52,500,000	55,125,000	157,625,000	20,000,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					-
23010145	PURCHASE ROAD CONSTRUCTION PLANTS & EQUIPMENT	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,000,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	200,000,000	210,000,000	220,500,000	630,500,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23010157	PURCHASE OF HEAVY DUTY WEIGH BRIDGE	110,000,000	115,500,000	121,275,000	346,775,000	10,000,000
	SUB -TOTAL	4,355,000,000	4,572,750,000	4,801,387,500	13,729,137,500	2,660,932,800
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	550,000,000	577,500,000	606,375,000	1,733,875,000	519,120,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	400,000,000	420,000,000	441,000,000	1,261,000,000	545,900,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	500,000,000	525,000,000	551,250,000	1,576,250,000	-
23020113	CONSTRUCTION/ PROVISION OF MARGI HIGH WAY	650,000,000	682,500,000	716,625,000	2,049,125,000	-
23020114	CONSTRUCTION/ PROVISION OF ROADS	3,800,000,000	3,990,000,000	4,189,500,000	11,979,500,000	6,500,000,000
23020115	CONSTRUCTION OF GAMBORU - NGALA - RAN KALA - BALGE - ROAD	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	4,000,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					-
23020123	CONSTRUCTION OF TRAFFIC/ STREET LIGHTS	500,000,000	525,000,000	551,250,000	1,576,250,000	370,800,000
23020124	CONSTRUCTION OF ASKIRA - NGUDLE	300,000,000	315,000,000	330,750,000	945,750,000	945,750,000
23020129	CONSTRUCTION/PROVISION OF IRRIGATION INFRASTRUCTURES/FACILITIES					
23020130	CONSTRUCTION/PROVISION OF SEWORAGE & DRAINAGES FACILITIES	350,000,000	367,500,000	385,875,000	1,103,375,000	200,000,000
23020131	CONSTRUCTION OF PEDESTRIAN BRIDGES/PROVISION OF ROAD FURN	300,000,000	315,000,000	330,750,000	945,750,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	8,350,000,000	8,767,500,000	9,205,875,000	26,323,375,000	13,081,570,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	400,000,000	420,000,000	441,000,000	1,261,000,000	37,080,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY	250,000,000			250,000,000	

23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23030113	REHABILITATION/ REPAIRS - ROADS	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	3,337,200,000
23030114	REHABILITATION/ REPAIRS - RAILWAYS					
23030115	REHABILITATION/ REPAIRS - WATERWAY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	120,000,000	126,000,000	132,300,000	378,300,000	88,992,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23030127	REHABILITATION/ REPAIRS - ICT INFRASTRUCTURES	100,000,000	105,000,000	110,250,000	315,250,000	148,320,000
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	482,040,000
	SUB -TOTAL	5,170,000,000	5,166,000,000	5,424,300,000	15,760,300,000	4,193,632,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING & EVALUATION	15,000,000	15,750,000	16,537,500	47,287,500	14,832,000
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	47,287,500	14,832,000
	GRAND TOTAL	17,890,000,000	18,522,000,000	19,448,100,000	55,860,100,000	19,950,966,800

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT
SECTOR: ECONOMIC**

CODE:

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	200,000,000	210,000,000	220,500,000	630,500,000	741,600,000
23010105	PURCHASE OF MOTOR VEHICLES					
23010106	PUECHASE OF VANS					
23020144	REHABILITATION/REPAIRS OF SKILLS ACQUISITION WORKSHOPS/FACILITIES					
23010145	PURCHASE ROAD CONSTRUCTION PLANTS & EQUIPMENT					
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	741,600,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	2,500,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	2,400,000,000	2,520,000,000	2,646,000,000	7,566,000,000	2,600,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING	2,400,000,000			2,400,000,000	2,600,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS	100,000,000	105,000,000	110,250,000	315,250,000	1,000,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	5,900,000,000	3,675,000,000	3,858,750,000	13,433,750,000	8,700,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	400,000,000	420,000,000	441,000,000	1,261,000,000	593,280,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030103	REHABILITATION/ REPAIRS - HOUSING	400,000,000	420,000,000	441,000,000	1,261,000,000	593,280,000
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030113	REHABILITATION/ REPAIRS - ROADS	100,000,000	105,000,000	110,250,000	315,250,000	296,640,000
23030114	REHABILITATION/ REPAIRS - RAILWAYS					
23030115	REHABILITATION/ REPAIRS - WATERWAY					

23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	70,000,000	73,500,000	77,175,000	220,675,000	74,160,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	1,070,000,000	1,123,500,000	1,179,675,000	3,373,175,000	1,657,360,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	148,320,000
23050103	MONITORING & EVALUATION	150,000,000	157,500,000	165,375,000	472,875,000	148,320,000
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	700,000,000	735,000,000	771,750,000	2,206,750,000	1,153,600,000
23050150	COUNTER PART FUNDING	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,153,600,000
	SUB -TOTAL	3,350,000,000	892,500,000	937,125,000	2,679,625,000	1,450,240,000
	GRAND TOTAL	10,520,000,000	5,901,000,000	6,196,050,000	20,117,050,000	12,549,200,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO ROAD MANAGEMENT AGENCY CODE: O23400400100
SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					10,000,000
23010105	PURCHASE OF MOTOR VEHICLE	30,000,000	31,500,000	33,075,000	94,575,000	30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	8,000,000
23010113	PURCHASE OF COMPUTER	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000	1,050,000	1,102,500	3,152,500	500,000
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS					
23010145	PURCHASE ROAD CONSTRUCTION PLANTS & EQUIPMENT					
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	38,000,000	39,900,000	41,895,000	119,795,000	50,500,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS	2,700,000,000	2,835,000,000	2,976,750,000	8,511,750,000	4,000,000,000
23020115	CONSTRUCTION MARGI HIGH WAY	650,000,000	682,500,000	716,625,000	2,049,125,000	600,000,000
23020151	CONSTRUCTION BALBAYA FIKAHYEL ROAD BAYO LGA					400,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURE	100,000,000				
	SUB -TOTAL	3,450,000,000	3,517,500,000	3,693,375,000	10,560,875,000	5,000,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23030113	REHABILITATION/ REPAIRS - ROADS	650,000,000	682,500,000	716,625,000	2,049,125,000	1,500,000,000
23030114	REHABILITATION/ REPAIRS - RAILWAYS					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	650,000,000	682,500,000	716,625,000	2,049,125,000	1,500,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					

	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
	SUB -TOTAL	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
	GRAND TOTAL	4,148,000,000	4,250,400,000	4,462,920,000	12,761,320,000	6,560,500,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO EXPRESS TRANSPORT CORPORATION
SECTOR: ECONOMIC**

CODE: O22905300100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010108	PURCHASE OF BUSES	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23010109	PURCHASE OF SEA BOATS					
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS					
23010151	PURCHASE OF WORKSHOP TOOLS/MAINTENANCE	50,000,000	52,500,000	55,125,000	157,625,000	200,000,000
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	150,000,000	157,500,000	165,375,000	472,875,000	500,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030121	REHABILITATION/ UP GRADING OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	550,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF TRADE, INVESTMENT, & TOURISM
SECTOR: ECONOMIC**

CODE: O22200100100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					1,500,000
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES)					8,340,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	200,000,000	210,000,000	220,500,000	630,500,000	22,239,000
23010120	PURCHASE OF KITCHEN RESTURANT & CANTEE EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	650,000,000	682,500,000	716,625,000	2,049,125,000	482,079,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS					80,000,000
23020118	CONSTRUCTION/ PROVISION OF COTTON GINNERY AT BAMA & BIU	50,000,000	52,500,000	55,125,000	157,625,000	358,440,000
23020119	CONSTRUCTION/ PROVISION OF STEEL STRUCTURES TO HOUSE THE GINNERY	100,000,000	105,000,000	110,250,000	315,250,000	61,800,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020132	CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE	10,000,000	10,500,000	11,025,000	31,525,000	80,000,000
23020133	CONSTRUCTION OF HOTEL BUILDINGS	200,000,000				
23020134	CONSTRUCTION OF INDUSTRIES/FACTORIES	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000
23020135	CONSTRUCTION OF CONTAINER FREIGHT STATION/DRY-PORT	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	570,000,000	388,500,000	407,925,000	1,166,425,000	1,090,240,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES	200,000,000	210,000,000	220,500,000	630,500,000	
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					50,000,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	50,000,000

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	30,000,000	31,500,000	33,075,000	94,575,000	27,799,000
23050136	FERTILISER BLENDING EXPENSES		1			
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC (RAW MAT. DISPLAY)	30,000,000	31,500,000	33,075,000	94,575,000	27,799,000
23050138	TRADE FAIRS & EXHIBITIONS	15,000,000	15,750,000	16,537,500	47,287,500	50,000,000
23050139	YOUTH TRAINING AND EMPOWERMENT					
23050140	INVESTMENT PROMOTION	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
	SUB -TOTAL	95,000,000	99,750,001	104,737,500	299,487,500	155,598,000
	GRAND TOTAL	1,515,000,000	1,380,750,001	1,449,787,500	4,145,537,500	1,777,917,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BOPLAS INDUSTRIES LIMITED
SECTOR: ECONOMIC**

CODE: '022201000500

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES)					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	220,000,000				
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (RAW MATERIALS)	434,000,000	455,700,000	478,485,000	1,368,185,000	500,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	200,000,000	210,000,000	220,500,000	630,500,000	
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	854,000,000	665,700,000	698,985,000	1,998,685,000	500,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	100,000,000	105,000,000	110,250,000	315,250,000	
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
	SUB -TOTAL					
	GRAND TOTAL	954,000,000	770,700,000	809,235,000	2,313,935,000	500,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: NEITAL NIGERIA LIMITED

CODE: '02201000200

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES)					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT/ RAW MATERIALS	190,000,000	199,500,000	209,475,000	598,975,000	70,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	190,000,000	199,500,000	209,475,000	598,975,000	70,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	93,000,000	97,650,000	102,532,500	293,182,500	10,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	103,000,000	108,150,000	113,557,500	324,707,500	20,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050139	YOUTH TRAINING AND EMPOWERMENT					
	SUB -TOTAL					
	GRAND TOTAL	293,000,000	307,650,000	323,032,500	923,682,500	90,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: WIRE AND NAIL COMPANY LIMITED

CODE: '02201000400

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010119	PURCHASE OF POWER GENERATING SET					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	115,000,000	120,750,000	126,787,500	362,537,500	
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	145,000,000	152,250,000	159,862,500	457,112,500	50,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDING					15,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	-	-	-	-	15,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES					
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC					
23050138	TRADE FAIRS & EXHIBITIONS					
	SUB -TOTAL					
	GRAND TOTAL	155,000,000	162,750,000	170,887,500	488,637,500	70,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: KANO MOTOR PARK AND MARKET

CODE: '022205400200

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL		-	-	-	
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE					
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	15,000,000	15,750,000	16,537,500	47,287,500	10,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030113	REHABILITATION/ REPAIRS - ROADS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					5,000,000
	SUB -TOTAL	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	GRAND TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO INVESTMENT COMPANY LTD
SECTOR: ECONOMIC**

CODE: O22201000100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	1,483,000	1,557,150	1,635,008	1,635,008	1,483,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	1,483,000	1,557,150	1,635,008	4,675,158	1,483,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	110,250,000	300,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING					222,480,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	110,250,000	522,480,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	8,788,000	9,227,400	9,688,770	27,704,170	8,788,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	8,788,000	9,227,400	9,688,770	27,704,170	8,788,000
	INVESTMENTS					
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	300,000,000	315,000,000	330,750,000	945,750,000	1,000,000,000
31090106	INVESTMENT IN DERIVATIVES					
	SUB -TOTAL	300,000,000	315,000,000	330,750,000	945,750,000	1,000,000,000
	GRAND TOTAL	410,271,000	430,784,550	452,323,778	1,088,379,328	1,532,751,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO SUPPLY COMPANY LTD

CODE:

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010102	PURCHASE OF OFFICE BUILDINGS					
23010104	PURCHASE OF UNDER GROUND TANKS AND FUEL PUMPS	21,000,000	22,050,000	23,152,500	66,202,500	
23010106	PURCHASE OF VAN	18,000,000	18,900,000	19,845,000	56,745,000	8,000,000
23010107	PURCHASE OF TRUCKS	39,000,000	40,950,000	42,997,500	122,947,500	22,000,000
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	128,000,000	134,400,000	141,120,000	403,520,000	80,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	40,000,000	42,000,000	44,100,000	126,100,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	INVESTMENTS					
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES					
	SUB -TOTAL					
	GRAND TOTAL	168,000,000	176,400,000	185,220,000	529,620,000	80,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE HOTELS LTD CODE: '022205200100
SECTOR: ECONOMIC**

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	40,000,000	42,000,000	44,100,000	126,100,000	50,000,000
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	50,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	27,798,876
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	27,798,876
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020132	REHABILITATION/REPAIRS OF TRADE FREE ZONE					
23020133	REHABILITATION/REPAIRS OF HOTEL BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23020134	REHABILITATION/REPAIRS OF INDUSTRIES/FACTORIES					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	GRAND TOTAL	290,000,000	304,500,000	319,725,000	914,225,000	177,798,876

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MAIDUGURI INTERNATIONAL HOTELS LTD
SECTOR: ECONOMIC**

CODE: '022205200200

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	30,000,000	31,500,000	33,075,000	94,575,000	20,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	30,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020133	REHABILITATION/REPAIRS OF HOTEL BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23020134	REHABILITATION/REPAIRS OF INDUSTRIES/FACTORIES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	GRAND TOTAL	150,000,000	157,500,000	165,375,000	472,875,000	140,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MONDAY MARKET COMPANY
SECTOR: ECONOMIC**

CODE: '02205200300

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	12,000,000	12,600,000	13,230,000	13,230,000	
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	12,000,000	12,600,000	13,230,000	37,830,000	
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	15,000,000	15,750,000	16,537,500	16,537,500	
23020124	REHABILITATION/REPAIRS OF MARKET & PARKS	30,000,000	31,500,000	33,075,000	33,075,000	
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	45,000,000	47,250,000	49,612,500	141,862,500	
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	57,000,000	59,850,000	62,842,500	62,842,500	

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF FINANCE , BUDGET AND ECONOMIC PLANNING (FINANCE) CODE: O22000100100

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	1,400,000,000	1,470,000,000	1,543,500,000	4,413,500,000	1,500,000,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	60,000,000	63,000,000	66,150,000	189,150,000	50,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010149	PURCHASE OF FURNITURE & FITTINGS	318,003,000	333,903,150	350,598,308	1,002,504,458	
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS	25,000,000	26,250,000	27,562,500	78,812,500	24,324,017
23010151	PURCHASE OF WORKSHOP TOOLS/MAINTENANCE					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	1,803,003,000	423,153,150	444,310,808	5,683,966,958	1,574,324,017
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	500,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	500,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	GRAND TOTAL	1,903,003,000	528,153,150	554,560,808	5,999,216,958	2,074,324,017

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BOARD OF INTERNAL REVENUE
SECTOR: ECONOMIC**

CODE: O22000800100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010113	PURCHASE OF COMPUTERS	12,000,000	12,600,000	13,230,000	37,830,000	11,494,800
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,100,000	2,205,000	6,305,000	1,409,040
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	20,000,000	21,000,000	22,050,000	63,050,000	15,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	34,000,000	35,700,000	37,485,000	107,185,000	27,903,840
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	30,000,000	31,500,000	33,075,000	94,575,000	30,628,080
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	15,000,000	15,750,000	16,537,500	47,287,500	14,238,720
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	45,000,000	47,250,000	49,612,500	141,862,500	44,866,800
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING & EVALUATION					
	SUB -TOTAL		-	-	-	-
	GRAND TOTAL	79,000,000	82,950,000	87,097,500	249,047,500	72,770,640

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BUDGET & PLANNING
SECTOR: ECONOMIC**

CODE: O22100100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010105	PURCHASE OF MOTOR VEHICLES	120,000,000	126,000,000	132,300,000	378,300,000	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	185,000,000	194,250,000	203,962,500	583,212,500	65,079,000
23010113	PURCHASE OF COMPUTERS	30,000,000	31,500,000	33,075,000	94,575,000	22,660,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	335,000,000	351,750,000	369,337,500	1,056,087,500	107,739,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES					20,000,000
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	30,000,000	31,500,000	33,075,000	94,575,000	1,270,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS (STATISTICS ZONAL OFFICE BAMA)	100,000,000	105,000,000	110,250,000	315,250,000	50,000,000
23030156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	50,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	40,000,000	42,000,000	44,100,000	126,100,000	15,000,000
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					

23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED (CSDP/YESSO)					500,000,000
23050153	COUNTERPART FUND FOR SDGs	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	500,000,000
23050154	COUNTERPART FUND FOR MDGs	-				500,000,000
23050155	COUNTERPART FUND FOR UNFPA	220,000,000	231,000,000	242,550,000	693,550,000	200,000,000
23050156	COUNTERPART FUND SOCU	450,000,000	472,500,000	496,125,000	1,418,625,000	
	SUB -TOTAL	1,710,000,000	42,000,000	44,100,000	126,100,000	515,000,000
	GRAND TOTAL	2,175,000,000	530,250,000	556,762,500	1,592,012,500	1,902,739,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF LANDS & SURVEY
SECTOR: ECONOMIC**

CODE: O26000100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	520,000,000	546,000,000	573,300,000	1,639,300,000	300,000,000
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	120,000,000	126,000,000	132,300,000	378,300,000	
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS					5,710,320
23010133	PURCHASE OF SURVEYING EQUIPMENT	220,000,000	231,000,000	242,550,000	693,550,000	200,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	865,000,000	908,250,000	953,662,500	2,726,912,500	510,710,320
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	540,000,000	567,000,000	595,350,000	1,702,350,000	
23020117	CONSTRUCTION/ PROVISION OF AIR-PORT/AERODROMES					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	80,000,000	84,000,000	88,200,000	252,200,000	300,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES				-	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	60,000,000	63,000,000	66,150,000	189,150,000	50,000,000
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	680,000,000	147,000,000	154,350,000	441,350,000	350,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION (CAMIS)	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23050139	YOUTH TRAINING AND EMPOWERMENT				-	-
23050140	SURVEY, PLAN DESIGNS, & MAPPING	220,000,000	231,000,000	242,550,000	693,550,000	150,000,000
23050141	PURCHASE & APPLICATION OF WATER TREATMENT CHEMICALS					
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
23050150	REGIONAL PLAN FOR BORNO	35,000,000	36,750,000	38,587,500	110,337,500	10,000,000
	SUB -TOTAL	355,000,000	372,750,000	391,387,500	1,119,137,500	310,000,000
	GRAND TOTAL	1,950,000,000	1,480,500,000	1,554,525,000	4,445,025,000	1,320,710,320

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: URBAN PLANNING & DEVELOPMENT BOARD
SECTOR: ECONOMIC**

CODE: O26000200100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	1,706,000	1,791,300	1,880,865	5,378,165	1,705,680
23010113	PURCHASE OF COMPUTERS	1,335,000	1,401,750	1,471,838	4,208,588	1,334,880
23010114	PURCHASE OF COMPUTER PRINTERS	519,000	544,950	572,198	1,636,148	519,120
23010119	PURCHASE OF POWER GENERATING SET	1,038,000	1,089,900	1,144,395	3,272,295	1,038,240
23010145	PURCHASE ROAD CONSTRUCTION PLANTS, MACHINERIES & EQUIPMENT					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	4,598,000	4,827,900	5,069,295	14,495,195	4,597,920
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020114	CONSTRUCTION/ PROVISION OF ROADS/BRIDGES					
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23020117	CONSTRUCTION/ PROVISION OF AIR-PORT/AERODROMES					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE(MECHANIC VILLAGE)	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS					
23020124	CONSTRUCTION OF MARKETS/PARKS/SHOPS	20,000,000	21,000,000	22,050,000	63,050,000	30,000,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES	10,000,000	10,500,000	11,025,000	31,525,000	100,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
23020159	CONSTRUCTION OF MODERN CATTLE MARKET	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
	SUB -TOTAL	180,000,000	189,000,000	198,450,000	567,450,000	280,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION (GIS&MULTIS SOFTWARE)					
23050139	YOUTH TRAINING AND EMPOWERMENT					

23050140	SURVEY, PLAN DESIGNS, & MAPPING	964,000	1,012,200	1,062,810	3,039,010	964,080
23050141	PURCHASE & APPLICATION OF WATER TREATMENT CHEMICALS					
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050150	HOUSE NUMBERING /STREET NAMING	37,080,000	38,934,000	40,880,700	116,894,700	37,080,000
23050151	PURCHASE OF GIS AMD MULIS SOFTWARE & HARD WARE EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
	SUB -TOTAL	88,044,000	92,446,200	97,068,510	277,558,710	88,044,080
	GRAND TOTAL	272,642,000	286,274,100	300,587,805	859,503,905	372,642,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF WATER RESOURCES
SECTOR: ECONOMIC**

CODE: O25200100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES	100,000,000	105,000,000	110,250,000	315,250,000	1,200,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	1,500,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF HYBRID INVERTER FOR WATER TREATMENT PLANT					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	2,000,000,000	2,100,000,000	2,205,000,000	6,305,000,000	2,003,061,600
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES				-	
	SUB -TOTAL	2,000,000,000	2,100,000,000	2,205,000,000	6,305,000,000	2,003,061,600
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES/Gen Set	325,000,000	341,250,000	358,312,500	1,024,562,500	500,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	325,000,000	341,250,000	358,312,500	1,024,562,500	500,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	65,000,000	68,250,000	71,662,500	204,912,500	63,036,000
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050139	YOUTH TRAINING AND EMPOWERMENT					

23050140	SURVEY, PLAN DESIGNS, & MAPPING					
23050141	PURCHASE & APPLICATION OF WATER TREATMENT CHEMICALS	600,000,000	630,000,000	661,500,000	1,891,500,000	700,000,000
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	665,000,000	698,250,000	733,162,500	2,096,412,500	763,036,000
	GRAND TOTAL	3,190,000,000	3,349,500,000	3,516,975,000	10,056,475,000	4,766,097,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: RURAL WATER SUPPLY AND SANITATION AGENCY
SECTOR: ECONOMIC**

CODE: '025210300100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT					
23010133	PURCHASE OF SURVEYING EQUIPMENT					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL		-	-	-	
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	2,570,800,000
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE					
23020125	CONSTRUCTION OF POWER GENERATING PLANTS					
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	2,570,800,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					

23050102	COMPUTER SOFTWARE ACQUISITION					
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	2,570,800,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HOUSING & ENERGY
SECTOR: ECONOMIC**

CODE: O25300100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	90,000,000	94,500,000	99,225,000	283,725,000	90,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23010157	PURCHASE OF RAW MATERIALS FOR SOLAR PLASTIC FACTORY	2,000,000,000	2,100,000,000	2,205,000,000	6,305,000,000	
	SUB -TOTAL	2,090,000,000	2,194,500,000	2,304,225,000	6,588,725,000	90,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					74,160,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	800,000,000	840,000,000	882,000,000	2,522,000,000	-
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	800,000,000	840,000,000	882,000,000	2,522,000,000	1,162,400,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,483,200,000
23020105	CONSTRUCTION/ PROVISION OF ELECTRICITY FOR INDUSTRIAL PARK OPPOSITE BORNO STATE UNIVERSITY	500,000,000	525,000,000	551,250,000	1,576,250,000	2,400,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS					-
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					-
23010118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					-
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS					200,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS/SHOPS	300,000,000	315,000,000	330,750,000	945,750,000	194,592,132
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					1,764,352,132
	SUB -TOTAL	4,100,000,000	420,000,000	441,000,000	4,961,000,000	7,578,704,264
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	150,000,000	157,500,000	165,375,000	472,875,000	
23030102	REHABILITATION/ REPAIRS OF ELECTRICITY	50,000,000	52,500,000	55,125,000	157,625,000	
23030103	REHABILITATION/ REPAIRS - HOUSING	50,000,000	52,500,000	55,125,000	157,625,000	70,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	270,000,000	283,500,000	297,675,000	851,175,000	120,000,000

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	5,450,760
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	5,000,000	5,250,000	5,512,500	15,762,500	5,450,760
	GRAND TOTAL	6,465,000,000	5,250,000	5,512,500	6,475,762,500	7,794,155,024

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT
SECTOR: ECONOMIC**

CODE: O21600100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS	150,000,000	157,500,000	165,375,000	472,875,000	150,000,000
	SUB -TOTAL	150,000,000				150,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES FOR LIVESTOCK	278,140,000	292,047,000	306,649,350	876,836,350	47,814,067
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES	66,717,000	70,052,850	73,555,493	210,325,343	66,717,302
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE/ZERO GRAZE RANGE	1,100,000,000	1,155,000,000	1,212,750,000	3,467,750,000	200,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,444,857,000	1,517,099,850	1,592,954,843	4,554,911,693	314,531,369
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020149	REHABILITATION/REPAIRS OF COURT BUILDINGS					
23020150	REHABILITATION/REPAIRS OF VETERINARY CLINICS/LABORATORIES	200,000,000	210,000,000	220,500,000	630,500,000	
23020151	REHABILITATION/REPAIRS OF LIVESTOCK INFRASTRUCTURE	70,000,000	73,500,000	77,175,000	220,675,000	70,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	270,000,000	283,500,000	297,675,000	851,175,000	70,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					

23050103	MONITORING & EVALUATION	33,359,000	35,026,950	36,778,298	105,164,248	33,358,651
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
23050146	CEREMONIAL SOCIAL WELFARE/PROVISION OF FOODSTUFFS					
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL	200,000,000	210,000,000	220,500,000	630,500,000	250,114,241
23050150	FISHERIES DEVELOPMENT - GENERAL	89,108,000	93,563,400	98,241,570	280,912,970	189,108,000
23050151	ARTISANAL FISHERIES	100,000,000	105,000,000	110,250,000	315,250,000	
23050152	AQUACULTURE DEVELOPMENT	200,000,000	210,000,000	220,500,000	630,500,000	
	SUB -TOTAL	622,467,000	618,563,400	649,491,570	1,890,521,970	472,580,892
	GRAND TOTAL	2,487,324,000	933,563,400	980,241,570	4,401,128,970	1,007,112,261

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT

CODE: O51300100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES, SAWING MACHINE, ETC))	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,300,000,000
23010105	PURCHASE OF MOTOR VEHICLES					
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					7,416,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT					40,000,000
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT	110,000,000	115,500,000	121,275,000	346,775,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	1,110,000,000	1,165,500,000	1,223,775,000	3,499,275,000	1,347,416,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					22,248,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					370,800,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	35,000,000	36,750,000	38,587,500	110,337,500	
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES	50,000,000	52,500,000	55,125,000	157,625,000	
23020137	CONSTRUCTION/ESTABLISHMENT OF YOUTH DEVELOPMENT CENTRES	500,000,000				
23020138	CONSTRUCTION OF MODEL VILLAGE/PROVISION OF FACILITIES					
23020139	CONSTRUCTION OF SKILL ACQUISITION CENTRES	400,000,000				103,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	985,000,000	89,250,000	93,712,500	1,167,962,500	496,048,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					74,160,000
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					7,416,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					81,576,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050104	ANNIVERSARIES/ CELEBRATIONS (Int'l Youth Wk /Grant to Clubs &Associations, Wkly Celebration Youth Council &parliament)	200,000,000				148,320,000
23050107	MARGIN FOR INCREASES IN COSTS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,030,000,000
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	200,000,000	210,000,000	220,500,000	630,500,000	200,000,000
23050138	TRADE FAIRS & EXHIBITIONS					
23050139	YOUTH TRAINING AND EMPOWERMENT	1,300,000,000	1,365,000,000	1,433,250,000	4,098,250,000	630,360,000
23050140	SURVEY, PLAN DESIGNS, & MAPPING					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	200,000,000	210,000,000	220,500,000	630,500,000	200,000,000
23050150	COMMUNITY DEVELOPMENT PROJECTS	120,000,000	126,000,000	132,300,000	378,300,000	
23050157	PROVISION OF SKILL ACQUISITION MATERIALS	300,000,000	315,000,000	330,750,000	945,750,000	1,000,000,000
	SUB -TOTAL	3,320,000,000	3,276,000,000	3,439,800,000	10,035,800,000	3,208,680,000
	GRAND TOTAL	5,415,000,000	5,292,000,000	5,556,600,000	16,263,600,000	5,133,720,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF ENVIRONMENT

CODE: O53500100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS					
23010145	PURCHASE ROAD CONSTRUCTION PLANTS, MACHINERIES & EQUIPMENT					100,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL					100,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION OF SMOKELESS COAL BRIQUETTING FACTORY	137,250,000	144,112,500	151,318,125	432,680,625	2,779,888
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					2,779,888
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					5,559,775
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020130	CONSTRUCTION/PROVISION OF SEWARAGE & DRAINAGES FACILITIES	1,175,000,000	1,233,750,000	1,295,437,500	3,704,187,500	1,250,000,000
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,312,250,000	1,233,750,000	1,295,437,500	3,841,437,500	1,261,119,550
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING	80,000,000	84,000,000	88,200,000	252,200,000	88,956,403
23040102	EROSION & FLOOD CONTROL	205,000,000	215,250,000	226,012,500	646,262,500	277,988,760
23040103	WILDLIFE CONSERVATION	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL					
23040105	WATER POLLUTION PREVENTION & CONTROL					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL	110,000,000	115,500,000	121,275,000	346,775,000	100,000,000
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL	445,000,000	467,250,000	490,612,500	1,402,862,500	516,945,163

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	2,779,888
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	5,000,000	5,250,000	5,512,500	15,762,500	2,779,888
	GRAND TOTAL	1,762,250,000	5,250,000	5,512,500	1,773,012,500	1,880,844,601

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA) CODE: O53505500100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	100,000,000	105,000,000	110,250,000	315,250,000	90,000,000
23010106	PUECHASE OF VANS	50,000,000	52,500,000	55,125,000	157,625,000	30,000,000
23010107	PURCHASE OF TRUCKS	210,000,000	220,500,000	231,525,000	662,025,000	170,000,000
23010108	PURCHASE OF BUSES	60,000,000	63,000,000	66,150,000	189,150,000	20,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	420,000,000	441,000,000	463,050,000	1,324,050,000	310,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	70,000,000
23020150	CONSTRUCTION OF SMALL DRAINAGE NETWORK WITH THE COMMUNITIES	200,000,000	210,000,000	220,500,000	630,500,000	
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	400,000,000	420,000,000	441,000,000	1,261,000,000	70,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES	20,000,000	21,000,000	22,050,000	63,050,000	30,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	70,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT	60,000,000	63,000,000	66,150,000	189,150,000	30,000,000
	SUB -TOTAL	130,000,000	136,500,000	143,325,000	409,825,000	130,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL	500,000,000	525,000,000	551,250,000	1,576,250,000	867,840,000
23040110	COMMUNITY SURVELLANCE TEAM	400,000,000	420,000,000	441,000,000	1,261,000,000	
	SUB -TOTAL	900,000,000	945,000,000	992,250,000	2,837,250,000	867,840,000
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
	SUB -TOTAL					
	GRAND TOTAL	1,850,000,000	1,942,500,000	2,039,625,000	5,832,125,000	1,377,840,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

CODE: O51400100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND	150,000,000	157,500,000	165,375,000	472,875,000	
23010102	PURCHASE OF OFFICE BUILDINGS					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	12,903,840
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN	16,315,000	17,130,750	17,987,288	51,433,038	16,315,200
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	56,315,000	59,130,750	62,087,288	177,533,038	29,219,040
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23020105	CONSTRUCTION/ PROVISION OF FACILITIES FOR ORPHANS AND VULNERABLE CHILDREN (OVC)	80,000,000	84,000,000	88,200,000	252,200,000	50,000,000
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	250,000,000	262,500,000	275,625,000	788,125,000	66,373,200
23020138	CONSTRUCTION OF MODEL VILLAGE/PROVISION OF FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	32,630,400
23020139	CONSTRUCTION OF SKILL ACQUISITION CENTRES					
23020140	CONSTRUCTION OF REFUGEES CAMP/PROVISION OF FACILITIES (NGALA & MAIDGURI)	150,000,000	157,500,000	165,375,000	472,875,000	45,608,400
23020141	CONSTRUCTION OF REMAND HOME/PROVISION OF FACILITIES	30,109,000	31,614,450	33,195,173	94,918,623	30,108,960
23020142	CONSTRUCTION OF GIRL CHILD CENTRES/PROVISION OF FACILITIES (C)	250,000,000	262,500,000	275,625,000	788,125,000	18,540,000
23020143	CONSTRUCTION OF CHILDREN/ORPANAGE CENTRES/FACILITIES/OVC	150,000,000	157,500,000	165,375,000	472,875,000	50,000,000
23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF	380,000,000	399,000,000	418,950,000	1,197,950,000	15,573,600
23020149	CONSTRUCTION OF WORKSHOP FOR THE HANDICAPPED	200,000,000	210,000,000	220,500,000	630,500,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,600,109,000	1,680,114,450	1,764,120,173	5,044,343,623	368,834,560
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030141	REHABILITATION/ REPAIRS OF REMAND HOMES IN M/GURI	160,000,000				
23030144	REHABILITATION/REPAIRS OF SKILLS ACQUISITION WORKSHOPS/FACILITIES	218,540,000	229,467,000	240,940,350	688,947,350	18,540,000
23030145	REHABILITATION/REPAIRS OF SANGAYA SCHOOLS/INFRASTRUCTURES					
23030157	RENOVATION OF BLIND AND INMATE HOSTEL	50,000,000	52,500,000	55,125,000	157,625,000	40,000,000
23030158	RENOVATION OF BLIND FARM TRAINING CENTRE	160,000,000	168,000,000	176,400,000	504,400,000	20,000,000
	SUB -TOTAL	588,540,000	449,967,000	472,465,350	1,510,972,350	78,540,000

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT	300,000,000	315,000,000	330,750,000	945,750,000	100,000,000
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS	150,000,000	157,500,000	165,375,000	472,875,000	59,328,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	88,992,000	93,441,600	98,113,680	280,547,280	88,992,000
23050157	WOMEN IN AGRIC	460,000,000	483,000,000	507,150,000	1,450,150,000	60,000,000
	SUB -TOTAL	998,992,000	1,048,941,600	1,101,388,680	3,149,322,280	308,320,000
	GRAND TOTAL	3,243,956,000	3,406,153,800	3,576,461,490	6,982,615,290	784,913,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MINISTRY OF SPORTS DEVELOPMENT

CODE: O53900100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	152,893,818
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	152,893,818
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	400,000,000	420,000,000	441,000,000	1,261,000,000	639,374,148
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	400,000,000	420,000,000	441,000,000	1,261,000,000	639,374,148
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030110	REHABILITATION/ REPAIRS - LIBRARIES					
23030111	REHABILITATION/ REPAIRS - SPORTING FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	41,698,314
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	41,698,314
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	540,000,000	567,000,000	595,350,000	1,162,350,000	833,966,280

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: COUNCIL FOR ART AND CULTURE

CODE: O12300100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL					
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE (SOVERNIER SHOP	38,102,000	40,007,100	42,007,455	120,116,555	38,102,400
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020172	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
23020176	ERFURBISHING OF PHOTO COLOUR LABORATORY					
	SUB -TOTAL	38,102,000	40,007,100	42,007,455	120,116,555	38,102,400
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020174	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020175	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	1,361,000	1,429,050	1,500,503	4,290,553	1,360,800
23050104	ANNIVERSARIES/CELEBRATIONS & PRINTING WORKS	35,031,000	36,782,550	38,621,678	110,435,228	35,030,880
23050107	MARGIN FOR INCREASES IN COSTS	-				-

23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS	-				-
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	-				-
23050138	TRADE FAIRS & EXHIBITIONS	2,242,000				2,242,080
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	-				-
23050150	NATIONAL CULTURE PERFORMANCE, QUIZE COMPETITION/HOME VIDEO PRODUCTION	3,375,000				3,374,784
	SUB -TOTAL	42,009,000	38,211,600	40,122,180		42,008,544
	GRAND TOTAL	80,111,000	84,116,550	88,322,378	172,438,928	80,110,944

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HEALTH
SECTOR: SOCIAL**

CODE: O52100100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	1,075,489,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	1,075,489,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES	1,800,000,000	1,890,000,000	1,984,500,000	5,674,500,000	1,000,000,000
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,800,000,000	1,890,000,000	1,984,500,000	5,674,500,000	1,000,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	200,000,000	210,000,000	220,500,000	630,500,000	1,000,000,000
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	200,000,000	210,000,000	220,500,000	630,500,000	1,000,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	20,000,000	21,000,000	22,050,000	63,050,000	18,922,400
23050102	COMPUTER SOFTWARE ACQUISITION					-
23050103	MONITORING & EVALUATION	70,000,000	73,500,000	77,175,000	220,675,000	70,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					-
23050107	MARGIN FOR INCREASES IN COSTS					-

23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					-
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS/POST GRADUATE TRAINING FOR HEALTH PERSONNEL	105,000,000	110,250,000	115,762,500	331,012,500	100,000,000
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					350,000,000
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	195,000,000	204,750,000	214,987,500		538,922,400
	GRAND TOTAL	4,695,000,000	4,929,750,000	5,176,237,500	10,105,987,500	3,614,411,400

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: HOSPITALS MANAGEMENT BOARD

CODE: 52110200100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010112	PURCHASE OF OFFICE FURNITURE FITTING	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	100,000,000	1,105,000,000	12,210,250,000	13,415,250,000	
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050104	ANNIVERSARIES/ CELEBRATIONS					

23050107	MARGIN FOR INCREASES IN COSTS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS/POST GRADUATE TRAINING FOR HEALTH PERSONNEL					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	300,000,000	3,315,000,000	36,630,750,000	40,245,750,000	-

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: COLLEGE OF HEALTH TECHNOLOGY

CODE: O521001200100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	500,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	500,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					-
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					-
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23050102	COMPUTER SOFTWARE ACQUISITION					-
23050103	MONITORING & EVALUATION / ACCREDITATION	50,000,000	52,500,000	55,125,000	157,625,000	10,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					-
23050107	MARGIN FOR INCREASES IN COSTS					-

23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					-
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	55,000,000	57,750,000	60,637,500	173,387,500	15,000,000
	GRAND TOTAL	105,000,000	110,250,000	115,762,500	226,012,500	515,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: COLLEGE OF NURSING AND MIDWIFERY

CODE: O521001500100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	500,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	500,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					-
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	50,000,000	52,500,000	55,125,000	55,125,000	
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	107,625,000	-
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	5,512,500	5,000,000
23050102	COMPUTER SOFTWARE ACQUISITION					-
23050103	MONITORING & EVALUATION ACCREDITATION	50,000,000	52,500,000	55,125,000	55,125,000	10,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					-
23050107	MARGIN FOR INCREASES IN COSTS					-

23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					-
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	55,000,000	57,750,000	60,637,500	60,637,500	15,000,000
	GRAND TOTAL	125,000,000	131,250,000	137,812,500	137,812,500	515,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: PRIMARY HEALTH CARE DEVELOPMENT AGENCY
SECTOR: SOCIAL**

CODE: O52100100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES (AMBULANCE)	250,000,000				519,120,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000				17,280,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	150,000,000				622,800,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23050157	PURCHASE OF DRUGS	500,000,000				511,200,000
	SUB -TOTAL	910,000,000				1,670,400,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					540,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					540,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	50,000,000				108,000,000
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	70,000,000				72,000,000
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	300,000,000				180,000,000
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	80,000,000				288,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	500,000,000				648,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANDSCAPING	15,000,000				14,400,000
23040109	SEWARAGE & REFUSE DISPOSAL	60,000,000				57,600,000
	SUB -TOTAL	75,000,000				72,000,000
23050100	ACQUISITION OF NON TANGIBLE ASSETS					

23050101	RESEARCH & DEVELOPMENT				
23050102	COMPUTER SOFTWARE ACQUISITION				
23050103	MONITORING & EVALUATION	100,000,000			108,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS				
23050107	MARGIN FOR INCREASES IN COSTS				
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS				
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	100,000,000			165,600,000
23050150	COUNTERPART FUNDS, NIDS AND NUTRITIONAL ACTIVITIES	180,000,000			200,000,000
23050151	CONTROL OF OUT BREAK OF NON COMMUNICABLE DISEASES	300,000,000			196,000,000
	SUB -TOTAL	680,000,000			669,600,000
	GRAND TOTAL	2,165,000,000			3,600,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE AGENCY FOR CONTROL OF AIDS/HIV
SECTOR: SOCIAL**

CODE: O52100300100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES (AMBULANCE)					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)	150,000,000				296,169,084
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23050157	PURCHASE OF DRUGS					
	SUB -TOTAL	150,000,000	-	-	-	296,169,084
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL					
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	60,000,000				45,952,502
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					-
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					-
23050150	CARE AND TREATMENT	15,000,000				16,749,036
23050151	PROGRAMME MANAGEMENT/FACILITY SUPPORT AND COMMUNITY SYSTEMS	10,000,000				11,929,378
	SUB -TOTAL	85,000,000	-	-	-	74,630,916
	GRAND TOTAL	235,000,000	-	-	-	370,800,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF EDUCATION
SECTOR: SOCIAL**

CODE: O51700100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	105,000,000	110,250,000	315,250,000	250,189,884
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	35,000,000	36,750,000	38,587,500	110,337,500	36,138,539
23010113	PURCHASE OF COMPUTERS	40,000,000	42,000,000	44,100,000	126,100,000	38,918,426
23010114	PURCHASE OF COMPUTER PRINTERS	7,000,000	7,350,000	7,717,500	22,067,500	5,559,775
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000	2,100,000	2,205,000	6,305,000	230,000
23010116	PURCHASE OF PROJECTORS					220,000
23010118	PURCHASE OF SCANNERS	700,000	735,000	771,750	2,206,750	40,000
23010119	PURCHASE OF POWER GENERATING SET					191,812,244
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					-
23010124	PURCHASE OF TEACHING/LEARNING MATERIALS & EQUIPMENT	500,000,000	525,000,000	551,250,000	1,576,250,000	1,084,156,164
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	80,000,000	84,000,000	88,200,000	252,200,000	-
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT	25,000,000	26,250,000	27,562,500	78,812,500	-
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					-
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	500,000,000	525,000,000	551,250,000	1,576,250,000	667,173,024
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	1,389,700,000	1,459,185,000	1,532,144,250	4,381,029,250	2,274,438,057
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	215,000,000	225,750,000	237,037,500	677,787,500	30,578,764
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	-
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					55,597,752
23020104	CONSTRUCTION/ PROVISION OF HOUSING	50,000,000	52,500,000	55,125,000	157,625,000	-
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	200,000,000	210,000,000	220,500,000	630,500,000	191,812,244
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					-
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	1,000,000,000
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	200,000,000	210,000,000	220,500,000	630,500,000	89,000,000
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	100,000,000	105,000,000	110,250,000	315,250,000	94,516,178
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					-
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	100,000,000	105,000,000	110,250,000	315,250,000	-
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	30,000,000	31,500,000	33,075,000	94,575,000	22,239,101
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					-

23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF FACILITIES	100,000,000	105,000,000	110,250,000	315,250,000	-
23020145	QUARANIC COMPETITION					150,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS					
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	300,000,000	315,000,000	330,750,000	945,750,000	150,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	3,995,000,000	4,194,750,000	4,404,487,500	12,594,237,500	1,783,744,039
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/ HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS	200,000,000	210,000,000	220,500,000	630,500,000	1,500,000,000
23030109	REHABILITATION/ REPAIRS - FIRE FIGHTING STATIONS				-	-
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT				-	-
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	80,000,000	84,000,000	88,200,000	252,200,000	25,018,988
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23030127	REHABILITATION/ REPAIRS OF ICT INFRASTRUCTURE (WEBSITE)	25,000,000				
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	305,000,000	294,000,000	308,700,000	882,700,000	1,525,018,988
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050147	PROVISION OFSANGAYE TO UBE SYSTEM	100,000,000				
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050150	PROVISION OF EDUCATION SECTOR PLAN	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23050151	EXAMINATION FEES PUBLIC SCHOOLS	250,000,000	262,500,000	275,625,000	788,125,000	250,000,000
23050152	EDUCATION FOR ALL (EFA)	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23050153	UNESCO PROGRAMME	50,000,000	52,500,000	55,125,000	157,625,000	35,000,000
23050154	UNITED STATE AGENCY FOR INTERNATIONAL DEV. (USAID)/OVC	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23050155	PRINTING OF SCHOOL CENSUS FORM					25,000,000
23050156	ACCREDITATION OF TECHNICAL COLLEGES	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
23050157	CONTRIBUTION OF FEDERAL SCIENCE COLLEGE	50,000,000	52,500,000	55,125,000	157,625,000	
23050158	QURANIC COMPETITION	10,000,000	10,500,000	11,025,000	31,525,000	
	SUB -TOTAL	630,000,000	556,500,000	584,325,000	1,670,825,000	510,000,000
	GRAND TOTAL	6,319,700,000	6,504,435,000	6,829,656,750	19,528,791,750	6,093,201,084

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE AGENCY FOR MASS EDUCATION
SECTOR: SOCIAL**

CODE: 051700900100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE	5,000,000				5,000,000
23010108	PURCHASE OF BUSES	10,000,000				5,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,000,000				5,000,000
23010112	PURCHASE OF COMPUTERS	5,000,000				5,000,000
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT	5,000,000				4,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)					
23010124	PURCHASE OF TEACHING /LEARNING EQUIPMENT	10,000,000				10,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	25,000,000				30,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000				2,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					5,000,000
	SUB -TOTAL	70,000,000				71,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	25,000,000				25,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	35,000,000				
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS FOR IDP CHILDREN	100,000,000				100,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	160,000,000				125,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS FOR IDP CHILDREN	50,000,000				100,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	50,000,000				100,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					

23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					11,929,378
23050101	RESEARCH & DEVELOPMENT	10,000,000				
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					11,929,378
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					-
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					-
23050150	CARE AND TREATMENT					16,749,036
23050151	PROGRAMME MANAGEMENT/FACILITY SUPPORT AND COMMUNITY SYSTEMS FOR IPD CHILDREN					45,952,502
	SUB -TOTAL	10,000,000				74,630,916
	GRAND TOTAL	290,000,000				370,630,916

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA:TEACHING SERVICE BOARD
SECTOR: SOCIAL**

'051701400200

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE					
23010106	PURCHASE OF VANS	50,000,000				
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	20,000,000				
23010112	PURCHASE OF COMPUTERS					
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)					
23010124	PURCHASE OF TEACHING /LEARNING EQUIPMENT					
23010125	PURCHASE OF LIBRARARY BOOKS & EQUIPMENT					
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT					
23010127	PURCHASE OF AGRICULYURAL EQUIPMENT					
	SUB -TOTAL	70,000,000				
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	40,000,000				
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS FOR IDP CHILDREN					
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	40,000,000				
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS FOR IDP CHILDREN					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					

23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
23050150	CARE AND TREATMENT					
23050151	PROGRAMME MANAGEMENT/FACILITY SUPPORT AND COMMUNITY SYSTEMS FOR IPD CHILDREN					
	SUB -TOTAL					
	GRAND TOTAL	110,000,000				

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE NOMADIC EDUCATION

CODE: 0170100100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES (AMBULANCE)					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	10,000,000				10,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23050157	PURCHASE OF DRUGS					
	SUB -TOTAL	10,000,000				10,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	10,000,000				10,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	10,000,000				10,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					

	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
23050150	CARE AND TREATMENT					
23050151	PROGRAMME MANAGEMENT/FACILITY SUPPORT AND COMMUNITY SYSTEMS					
	SUB -TOTAL					-
	GRAND TOTAL	20,000,000				20,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: STATE UNIVERSAL BASIC EDUCATION BOARD
SECTOR: SOCIAL**

CODE: O51700300100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010101	PURCHASE OF VAN	150,000,000				
23010108	PURCHASE OF BUSES	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	
23010113	PURCHASE OF COMPUTER	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010114	PURCHASE OF COMPUTER PRINTER	1,500,000	1,575,000	1,653,750	4,728,750	1,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010118	PURCHASE OF SCANNERS	1,000,000	1,050,000	1,102,500	3,152,500	500,000
23010119	PURCHASE OF GENERATING SETS	13,000,000	13,650,000	14,332,500	40,982,500	13,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	80,000,000	84,000,000	88,200,000	252,200,000	80,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	150,000,000	157,500,000	165,375,000	472,875,000	100,000,000
23010126	PURCHASE OF SPORTING /GAME EQUIPMENTS	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	150,000,000	157,500,000	165,375,000	472,875,000	150,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	747,500,000	627,375,000	658,743,750	1,883,618,750	597,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	1,400,000,000	1,470,000,000	1,543,500,000	4,413,500,000	1,500,000,000
323020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES/LAND SCAPE	25,000,000				
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					25,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,425,000,000	1,470,000,000	1,543,500,000	4,413,500,000	1,525,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS	300,000,000				
23030109	REHABILITATION/ REPAIRS - FIRE FIGHTING STATIONS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	300,000,000				-

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	50,000,000				
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	50,000,000				-
	GRAND TOTAL	2,522,500,000	2,097,375,000	2,202,243,750	6,297,118,750	2,122,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE LIBRARY BOARD
SECTOR: SOCIAL**

CODE: O51700800100

ECON CODE		BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	3,500,000	3,675,000	3,858,750	11,033,750	3,708,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/ LEARNING & EQUIPMENT					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	35,000,000	36,750,000	38,587,500	110,337,500	37,080,000
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	38,500,000	40,425,000	42,446,250	121,371,250	40,788,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	350,000,000				
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	350,000,000				
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING BRANCH	70,000,000	73,500,000	77,175,000	220,675,000	74,160,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS HQTR	112,000,000	117,600,000	123,480,000	353,080,000	11,865,600
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	182,000,000	191,100,000	200,655,000	573,755,000	86,025,600
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040103	WILDLIFE CONSERVATION					
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL					
23040105	WATER POLLUTION PREVENTION & CONTROL					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					

	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050107	MARGIN FOR INCREASES IN COSTS					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	570,500,000	231,525,000	243,101,250	695,126,250	126,813,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HIGHER EDUCATION
SECTOR: SOCIAL**

CODE: O51800100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	12,000,000				11,119,550
23010113	PURCHASE OF COMPUTERS					
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT	5,000,000				5,559,775
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	17,000,000				16,679,326
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	60,000,000				60,918,426
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	60,000,000				60,918,426
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	77,000,000				77,597,752

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: BORNO STATE SCHOLARSHIPS BOARD

CODE: O51705600100

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010108	PURCHASE OF BUSES					6,674,400
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					1,483,200
23010113	PURCHASE OF COMPUTERS	10,000,000	10,500,000	11,025,000	31,525,000	296,640
23010114	PURCHASE OF COMPUTER PRINTERS	7,500,000	7,875,000	8,268,750	23,643,750	74,160
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000	10,500,000	11,025,000	31,525,000	550,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	27,500,000	28,875,000	30,318,750	86,693,750	558,528,400
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	7,500,000	7,875,000	8,268,750	23,643,750	7,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020150	CONSTRUCTION/PROVISION SKILL ACQUISITION CENTER	50,000,000	52,500,000	55,125,000	157,625,000	
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	57,500,000	60,375,000	63,393,750	181,268,750	7,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	12,000,000	12,600,000	13,230,000	37,830,000	10,382,400
23030127	REHABILITATION/ REPAIRS - ICT INFRASTRUCTURES	1,000,000	1,050,000	1,102,500	3,152,500	500,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	13,000,000	13,650,000	14,332,500	40,982,500	10,882,400
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	630,000,000	661,500,000	694,575,000	1,986,075,000	700,000,000
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	630,000,000	661,500,000	694,575,000	1,986,075,000	700,000,000
	GRAND TOTAL	728,000,000	764,400,000	802,620,000	2,295,020,000	1,276,410,800

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE UNIVERSITY
SECTOR: SOCIAL**

CODE: O51702100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	60,000,000	63,000,000	66,150,000	189,150,000	55,597,752
23010106	PUECHASE OF VANS					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	150,000,000	157,500,000	165,375,000	472,875,000	166,793,256
23010113	PURCHASE OF COMPUTERS					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	60,000,000	63,000,000	66,150,000	189,150,000	55,597,752
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	270,000,000	283,500,000	297,675,000	851,175,000	277,988,760
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	300,000,000	315,000,000	330,750,000	945,750,000	277,988,760
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	500,000,000	525,000,000	551,250,000	1,576,250,000	477,988,760
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020104	CONSTRUCTION/ PROVISION OF HOUSING					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS	110,000,000	115,500,000	121,275,000	346,775,000	277,988,760
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23020116	CONSTRUCTION/ PROVISION OF WATER-WAYS					
23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF FACILITIES					
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	500,000,000	525,000,000	551,250,000	1,576,250,000	555,977,520
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	400,000,000	420,000,000	441,000,000	1,261,000,000	389,184,264
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	350,000,000	367,500,000	385,875,000	1,103,375,000	333,586,512
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	2,160,000,000	2,268,000,000	2,381,400,000	6,809,400,000	2,312,714,576
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					

23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050130	HUMAN CAPITAL DEVELOPMENT AND SKILL DEVELOPMENT					150,000,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	50,000,000	52,500,000	55,125,000	157,625,000	
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
	GRAND TOTAL	2,480,000,000	2,604,000,000	2,734,200,000	7,818,200,000	2,740,703,336

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: KASHIM IBRAHIM COLLEGE OF EDUCATION
SECTOR: SOCIAL**

CODE: O51701900100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	-				
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	10,795,680
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	30,000,000	31,500,000	33,075,000	94,575,000	129,548,160
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	140,343,840
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	10,000,000	10,500,000	11,025,000	31,525,000	53,978,400
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					-
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	5,000,000	5,250,000	5,512,500	15,762,500	16,193,520
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					-
23030113	REHABILITATION/ REPAIRS - ROADS	5,000,000	5,250,000	5,512,500	15,762,500	5,397,840
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	75,569,760
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING AND EVALUATION / ACCREDITATION	50,000,000	52,500,000	55,125,000	157,625,000	
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUATES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	
	GRAND TOTAL	110,000,000	115,500,000	121,275,000	346,775,000	215,913,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: UMAR IBN IBRAHIM ELKANEMI COLLEGE OF EDUCATION, SCIENCE, & TECHNOLOGY

CODE: O51701900300

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	20,000,000	21,000,000	22,050,000	63,050,000	37,485,000
23010113	PURCHASE OF COMPUTERS	10,000,000	10,500,000	11,025,000	31,525,000	37,485,000
23010114	PURCHASE OF COMPUTER PRINTERS					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	56,227,500
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	70,000,000	73,500,000	77,175,000	220,675,000	131,197,500
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	37,485,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	40,000,000	42,000,000	44,100,000	126,100,000	93,712,500
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	4,000,000				
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	112,455,000
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	104,000,000	105,000,000	110,250,000	315,250,000	243,652,500
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040107	DROUGHT & DESERTIFICATION CONTROL					

23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	20,000,000	21,000,000	22,050,000	22,050,000	
23050103	MONITORING AND EVALUATION / ACCREDITATION	60,000,000	63,000,000	66,150,000	66,150,000	
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	80,000,000	84,000,000	88,200,000	172,200,000	
	GRAND TOTAL	254,000,000	262,500,000	275,625,000	708,125,000	374,850,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: COLLEGE OF EDUCATION WAKA-BIU

CODE: O51701900200

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET / TRANSFORMER	20,000,000	21,000,000	22,050,000	63,050,000	16,193,520
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	16,193,520
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	53,978,400
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					-
23020104	CONSTRUCTION/ PROVISION OF HOUSING					-
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	15,000,000	15,750,000	16,537,500	47,287,500	5,397,840
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					-
23020114	CONSTRUCTION/ PROVISION OF ROADS	20,000,000	21,000,000	22,050,000	63,050,000	16,193,520
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	50,000,000	52,500,000	55,125,000	157,625,000	21,591,360
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					-
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	102,558,960
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF AGRIC DEMONSTRATION FARM					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF GYMNASIUM/GATE HOUSE /FENCE					
	SUB -TOTAL	185,000,000	194,250,000	203,962,500	583,212,500	199,720,080
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					

23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING AND EVALUATION / ACCREDITATION	100,000,000				
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	205,000,000	215,250,000	226,012,500	646,262,500	215,913,600

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: RAMAT POLYTECHNIC
SECTOR: SOCIAL**

CODE: O51701800100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	26,989,200
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	26,989,200
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	53,978,400
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					-
23020104	CONSTRUCTION/ PROVISION OF HOUSING					-
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	5,000,000	5,250,000	5,512,500	15,762,500	5,397,840
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					-
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					-
23020114	CONSTRUCTION/ PROVISION OF ROADS	5,000,000	5,250,000	5,512,500	15,762,500	5,397,840
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000	5,250,000	5,512,500	15,762,500	5,397,840
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					-
23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF FACILITIES					-
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					-
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	50,000,000	52,500,000	55,125,000	157,625,000	118,752,480
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					-
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	53,978,400
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	155,000,000	162,750,000	170,887,500	488,637,500	242,902,800
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					

23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING AND EVALUATION / ACCREDITATION	100,000,000	105,000,000	110,250,000	315,250,000	
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	
	GRAND TOTAL	275,000,000	288,750,000	303,187,500	866,937,500	269,892,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES

CODE: O12500500100

SECTOR: ADMISTRATIVE

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	40,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	40,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	42,000,000	44,100,000	46,305,000	132,405,000	40,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS					100,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	50,000,000				
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020180	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020181	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	152,000,000	107,100,000	112,455,000	321,555,000	200,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050103	MONITORING AND EVALUATION /ACCREDITATION	50,000,000				
	SUB -TOTAL	50,000,000				
	GRAND TOTAL	242,000,000	149,100,000	156,555,000	447,655,000	240,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: MOHAMMET LAWAN COLLEGE OF AGRICULTURE

CODE:051701800400

SECTOR: SOCIAL

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010107	PURCHASE OF TRUCKS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010108	PURCHASE OF BUSES	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	40,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
	SUB -TOTAL	95,000,000	99,750,000	104,737,500	299,487,500	110,000,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES (e-library)	10,000,000	10,500,000	11,025,000	31,525,000	30,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	10,000,000	10,500,000	11,025,000	31,525,000	57,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	15,000,000	15,750,000	16,537,500	47,287,500	20,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					15,000,000
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
	SUB -TOTAL	80,000,000	84,000,000	88,200,000	252,200,000	192,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					-
23020138	REHABILITATION/REPAIRS OF MODEL VILLAGE/FACILITIES	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020144	REHABILITATION/REPAIRS OF SKILLS ACQUISITION WORKSHOPS/FACILITIES					-
23020145	REHABILITATION/REPAIRS OF SANGAYA SCHOOLS/INFRASTRUCTURES					-
23020146	REHABILITATION/REPAIRS OF LECTURE HALLS/THEATERS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020147	REHABILITATION/REPAIRS OF SCHOOL LABORATORY/FACILITIES	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020148	REHABILITATION/REPAIRS OF STUDENTS HOTELS/FACILITIES					
	SUB -TOTAL	25,000,000	26,250,000	27,562,500	78,812,500	25,000,000

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
23040150	PROVISION OF CONVECTION MATERIAL ACADAMIC GOWN & CERTIFICATES					15,000,000
	SUB -TOTAL			-	-	15,000,000
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050103	M ONITORING AND EVALUATION / ACCREDITATION	50,000,000	52,500,000	55,125,000	157,625,000	
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	
	GRAND TOTAL	250,000,000	262,500,000	275,625,000	788,125,000	342,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES
SECTOR: LAW & JUSTICE**

CODE: 032600600100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	15,762,500	2,779,888
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	15,000,000	15,750,000	16,537,500	47,287,500	27,798,876
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	20,000,000	21,000,000	22,050,000	63,050,000	55,597,752
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	40,000,000	42,000,000	44,100,000	126,100,000	86,176,516
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	27,798,876
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					-
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					-
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	10,000,000	10,500,000	11,025,000	31,525,000	13,899,438
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	35,000,000	36,750,000	38,587,500	110,337,500	41,698,314
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030110	REHABILITATION/ REPAIRS - LIBRARIES	20,000,000	21,000,000	22,050,000	63,050,000	27,798,876
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	11,119,550
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	30,000,000	31,500,000	33,075,000	94,575,000	38,918,426
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION E-LABRARY	20,000,000	21,000,000	22,050,000	63,050,000	
23050103	MONITORING AND EVALUATION / ACCREDITATION	30,000,000	31,500,000	33,075,000	94,575,000	
23050149	EDUCATION TECHNOLOGY	15,000,000	15,750,000	16,537,500	47,287,500	
	SUB -TOTAL	65,000,000	68,250,000	71,662,500	204,912,500	
	GRAND TOTAL	170,000,000	178,500,000	187,425,000	365,925,000	166,793,256

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: SCHOOL OF HIGHER ISLAMIC STUDIES

CODE: 032600600200

SECTOR: LAW & JUSTICE

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL					
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	30,000,000	31,500,000	33,075,000	94,575,000	44,478,202
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	30,000,000	31,500,000	33,075,000	94,575,000	44,478,202
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	SUB -TOTAL					
	GRAND TOTAL	30,000,000	31,500,000	33,075,000	64,575,000	44,478,202

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF LOCAL GOVERNMENT & EMIRATE AFFAIRS
SECTOR: SOCIAL**

CODE: O55100100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	105,000,000	110,250,000	315,250,000	400,000,000
23010106	PUECHASE OF VANS					
23010108	PURCHASE OF BUSES					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	220,000,000	231,000,000	242,550,000	693,550,000	14,832,000
23010113	PURCHASE OF COMPUTERS					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	320,000,000	336,000,000	352,800,000	1,008,800,000	414,832,000
23020100	CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	148,320,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	14,832,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					-
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					-
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURE	320,000,000	336,000,000	352,800,000	1,008,800,000	400,000,000
	SUB -TOTAL	540,000,000	567,000,000	595,350,000	1,702,350,000	563,152,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUDES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL					
	GRAND TOTAL	860,000,000	903,000,000	948,150,000	1,851,150,000	977,984,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF RELIGIOUS AFFAIRS & SPECIAL EDUCATION
SECTOR: SOCIAL**

CODE: O55200100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	116,755,279
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	10,000,000	10,500,000	11,025,000	31,525,000	116,755,279
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	20,000,000	21,000,000	22,050,000	63,050,000	83,396,628
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					-
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	50,000,000	52,500,000	55,125,000	157,625,000	55,597,752
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES	300,000,000	315,000,000	330,750,000	945,750,000	166,793,256
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES					-
23020135	CONSTRUCTION OF CONTAINER FREIGHT STATION/DRY-PORT					-
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES (PLACES OF WORSHIP)	1,130,000,000	1,186,500,000	1,245,825,000	3,562,325,000	1,300,000,000
23020137	CONSTRUCTION/ESTABLISHMENT OF YOUTH DEVELOPMENT CENTRES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	1,510,000,000	1,585,500,000	1,664,775,000	4,760,275,000	1,605,787,636
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					

23050145	PILGRIMSWELFARE LOGISTICAL SUPPORT	750,000,000	787,500,000	826,875,000	2,364,375,000	55,597,752
23050146	CEREMONIAL SOCIAL WELFARE/PROVISION OF FOODSTUFFS	70,000,000	73,500,000	77,175,000	220,675,000	55,597,752
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM	50,000,000	52,500,000	55,125,000	157,625,000	55,597,752
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	870,000,000	52,500,000	55,125,000	977,625,000	55,597,752
	GRAND TOTAL	2,390,000,000	52,500,000	55,125,000	2,497,625,000	1,778,140,667

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: PILGRIMS WELFARE BOARD CODE: 011103700100
SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR VEHICLES	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	12,000,000	12,600,000	13,230,000	37,830,000	11,124,000
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES					
23020135	CONSTRUCTION OF CONTAINER FREIGHT STATION/DRY-PORT					
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES					
23020137	CONSTRUCTION/ESTABLISHMENT OF YOUTH DEVELOPMENT CENTRES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	12,000,000	12,600,000	13,230,000	37,830,000	11,124,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION OF OFFICE BUILDING	70,000,000	73,500,000	77,175,000	220,675,000	50,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	70,000,000	73,500,000	77,175,000	220,675,000	50,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23030127	UPGRADING OF INFRASTRACUTURE IN HAJJ CAMP	60,000,000	63,000,000	66,150,000	189,150,000	100,000,000

23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					
23050145	PILGRIMSWELFARE LOGISTICAL SUPPORT					500,000,000
23050146	CEREMONIAL SOCIAL WELFARE/PROVISION OF FOODSTUFFS					
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	60,000,000	63,000,000	66,150,000	189,150,000	600,000,000
	GRAND TOTAL	202,000,000	212,100,000	222,705,000	434,805,000	721,124,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF JUSTICE
SECTOR: LAW & JUSTICE**

CODE: O32600100100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N		N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	90,000,000	94,500,000	99,225,000	283,725,000	100,800,000
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010119	PURCHASE OF POWER GENERATING SET					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	25,000,000	26,250,000	27,562,500	78,812,500	26,064,000
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	115,000,000	120,750,000	126,787,500	362,537,500	126,864,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS (JCS&CPM)	90,000,000	94,500,000	99,225,000	283,725,000	91,080,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					-
23020149	CONSTRUCTION OF COURT BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	156,528,000
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	140,000,000	147,000,000	154,350,000	441,350,000	247,608,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030103	REHABILITATION/ REPAIRS - HOUSING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	19,440,000
23020147	REHABILITATION/REPAIRS OF SCHOOL LABORATORY/FACILITIES					
23020148	REHABILITATION/REPAIRS OF STUDENTS HOTELS/FACILITIES					
23020149	REHABILITATION/REPAIRS OF COURT BUILDINGS					
23020150	REHABILITATION/REPAIRS OF VETERINARY CLINICS/LABORATORIES					
23020151	REHABILITATION/REPAIRS OF LIVESTOCK INFRASTRUCTURE					
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					

23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	19,440,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT / REVIEWING BORNO STATE LAWS	150,000,000	157,500,000	165,375,000	472,875,000	150,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	150,000,000	157,500,000	165,375,000	472,875,000	290,088,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	300,000,000	315,000,000	330,750,000	945,750,000	440,088,000
	GRAND TOTAL	575,000,000	603,750,000	633,937,500	1,237,687,500	834,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET
CODE: O32600100100**

**MDA: HIGH COURT OF JUSTICE
SECTOR: LAW & JUSTICE**

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N		N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	6,000,000	6,300,000	6,615,000	18,915,000	6,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	10,500,000	11,025,000	31,525,000	18,000,000
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT					
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	SUB -TOTAL	16,000,000	16,800,000	17,640,000	50,440,000	24,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS (JCS&CPM)					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
23020155	CONSTRUCTION OF COURT HALLS	23,000,000	24,150,000	25,357,500	72,507,500	70,000,000
	SUB -TOTAL	78,000,000	81,900,000	85,995,000	245,895,000	175,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030103	REHABILITATION/ REPAIRS - HOUSING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					

23020157	REHABILITATION OF HIGH COURT HALLS	70,000,000	73,500,000	77,175,000	220,675,000	50,000,000
	SUB -TOTAL	70,000,000	73,500,000	77,175,000	220,675,000	50,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT	50,000,000	52,500,000	55,125,000	157,625,000	
23050102	COMPUTER SOFTWARE ACQUISITION					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	
	GRAND TOTAL	214,000,000	224,700,000	235,935,000	460,635,000	249,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: SHARIA COURT OF APEAL		CODE:				
ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	10,500,000	11,025,000	31,525,000	6,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	200,000
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
	SUB -TOTAL	70,000,000	73,500,000	77,175,000	220,675,000	16,200,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					7,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY				-	-
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	10,000,000	10,500,000	11,025,000	31,525,000	22,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					

	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	SUB -TOTAL					
	GRAND TOTAL	140,000,000	147,000,000	154,350,000	441,350,000	98,200,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: AREA COURT

CODE: '032605400100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010113	PURCHASE OF COMPUTERS	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000	1,050,000	1,102,500	3,152,500	1,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
	SUB -TOTAL	8,000,000	8,400,000	8,820,000	25,220,000	8,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000.0000	10,000,000
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	20,000,000	21,000,000	22,050,000	63,050,000	25,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY	12,000,000				
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					20,000,000
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL	17,000,000	5,250,000	5,512,500	15,762,500	25,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	SUB -TOTAL					
	GRAND TOTAL	45,000,000	34,650,000	36,382,500	104,032,500	58,000,000

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA:COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECON CODE	DESCRIPTION	BUDGET 2018	PROPOSED ESTIMATE 2019	PROPOSED ESTIMATE 2020	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2017
		N	N	N	N	N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	15,762,500	
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
	SUB -TOTAL	5,000,000	5,250,000	5,512,500	15,762,500	
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	50,000,000	52,500,000	55,125,000	157,625,000	
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL					
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					

	SUB -TOTAL					
23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	SUB -TOTAL					
	GRAND TOTAL	55,000,000	57,750,000	60,637,500	118,387,500	

**BORNO STATE GOVERNMENT
2018 CAPITAL EXPENDITURE BUDGET**

MDA: JUDICIAL SERVICE COMMISSION

CODE: '031801100100

ECON CODE	DESCRIPTION	BUDGET 2018 N	PROPOSED ESTIMATE 2019 N	PROPOSED ESTIMATE 2020 N	TOTAL 3 YEARS BUDGET N	BUDGET / VIRREMENT 2017 N
23010100	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					5,000,000
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					1,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					1,000,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET					5,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
	SUB -TOTAL		-	-	-	12,000,000
23020100	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	25,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES					
23020150	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	SUB -TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	25,000,000
23030100	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					15,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020152	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020153	REFURBISHING OF PRINTING MACHINES					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	SUB -TOTAL		-	-	-	15,000,000
23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	TREE PLANTING					
23040108	LANDSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	SUB -TOTAL					

23050100	ACQUISITION OF NON TANGIBLE ASSETS					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	SUB -TOTAL					
	GRAND TOTAL	100,000,000	105,000,000	110,250,000	315,250,000	52,000,000

BORNO STATE GOVERNMENT N18,000 NATIONAL MINIMUM WAGE PUBLIC SERVICE SALARY TABLE

GL01	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	15,000	15,356	15,712	16,068	16,425	16,781	17,137	17,493	17,849	18,205	18,561	18,917	19,273	19,629	19,986
RENT	1,500	1,536	1,571	1,607	1,642	1,678	1,714	1,749	1,785	1,821	1,856	1,892	1,927	1,963	1,999
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	18,229	18,621	19,012	19,404	19,796	20,188	20,580	20,971	21,363	21,755	22,146	22,538	22,942	23,335	23,729
GL02	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	15,336	15,790	16,244	16,698	17,152	17,606	18,060	18,514	18,968	19,422	19,876	20,330	20,784	21,238	21,692
RENT	1,534	1,579	1,624	1,670	1,715	1,761	1,806	1,851	1,897	1,942	1,988	2,033	2,078	2,124	2,169
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	18,599	19,098	19,597	20,097	20,596	21,096	21,595	22,094	22,594	23,093	23,593	24,092	24,591	25,091	25,590
GL03	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	15,968	16,261	16,824	17,387	17,950	18,513	19,076	19,639	20,202	20,765	21,328	21,891	22,454	23,017	23,580
RENT	1,570	1,626	1,682	1,739	1,795	1,851	1,908	1,964	2,020	2,077	2,133	2,189	2,254	2,302	2,358
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	19,267	19,616	20,235	20,855	21,474	22,093	22,713	23,332	23,951	24,571	25,190	25,809	26,437	27,048	27,667
TOTAL	22,566	22,971	23,646	24,323	24,998	25,673	26,350	27,025	27,700	28,377	29,052	29,727	30,420	31,079	31,754
GL04	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	16,484	17,160	17,836	18,512	19,188	19,864	20,540	21,216	21,892	22,568	23,244	23,920	24,596	25,282	25,948
RENT	1,648	1,716	1,784	1,851	1,919	1,986	2,054	2,122	2,189	2,257	2,324	2,392	2,460	2,527	2,595
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	19,861	20,605	21,349	22,092	22,836	23,579	24,323	25,067	25,810	26,554	27,297	28,041	28,785	29,538	30,272

GL05	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	18,787	19,573	20,359	21,145	21,931	22,717	23,503	24,289	25,075	25,861	26,647	27,433	28,219	29,005	29,791
RENT	1,879	1,957	2,036	2,114	2,193	2,272	2,350	2,429	2,507	2,586	2,665	2,743	2,822	2,900	2,975
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	22,395	23,259	24,124	24,988	25,853	26,718	27,582	28,447	29,311	30,176	31,041	31,905	32,770	33,634	34,495
GL06	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	23,089	24,045	25,001	25,957	26,913	27,869	28,825	29,781	30,737	31,693	32,649	33,605	34,561	35,517	36,473
RENT	2,309	2,404	2,500	2,596	2,691	2,787	2,882	2,978	3,074	3,169	3,265	3,360	3,456	3,552	3,647
TRANS	955	955	955	955	955	955	955	955	955	955	955	955	955	955	955
UTILIT	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
MEALS	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
TOTAL	27,127	28,178	29,230	30,282	31,333	32,385	33,436	34,488	35,540	36,591	37,643	38,694	39,746	40,798	41,849
GL07	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	30,366	31,521	32,676	33,831	34,986	36,141	37,296	38,451	39,606	40,761	41,916	43,071	44,226	45,381	46,536
RENT	1,215	1,261	1,307	1,353	1,399	1,446	1,492	1,538	1,584	1,630	1,677	1,723	1,769	1,815	1,861
TRANS	970	970	970	970	970	970	970	970	970	970	970	970	970	970	970
UTILIT	340	340	340	340	340	340	340	340	340	340	340	340	340	340	340
MEALS	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280
TOTAL	33,171	34,372	35,573	36,774	37,975	39,177	40,378	41,579	42,780	43,981	45,183	46,384	47,585	48,786	49,987
GL08	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	39,131	40,493	41,855	43,217	44,579	45,941	47,303	48,665	50,027	51,389	52,751	54,113	55,475	56,837	58,199
RENT	1,565	1,620	1,674	1,729	1,783	1,838	1,892	1,947	2,001	2,056	2,110	2,165	2,219	2,273	2,328
TRANS	970	970	970	970	970	970	970	970	970	970	970	970	970	970	970
UTILIT	340	340	340	340	340	340	340	340	340	340	340	340	340	340	340
MEALS	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280
TOTAL	42,286	43,703	45,119	46,536	47,952	49,369	50,785	52,202	53,618	55,035	56,451	57,868	59,284	60,700	62,117

GL09	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	46,124	47,744	49,364	50,984	52,604	54,224	55,844	57,464	59,084	60,704	62,324	63,944	65,564	67,184	68,802
RENT	1,845	1,910	1,975	2,039	2,104	2,169	2,234	2,299	2,363	2,428	2,493	2,558	2,623	2,687	2,752
TRANS	970	970	970	970	970	970	970	970	970	970	970	970	970	970	970
UTILIT	340	340	340	340	340	340	340	340	340	340	340	340	340	340	340
MEALS	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280
TOTAL	49,559	51,244	52,929	54,613	56,298	57,983	59,668	61,353	63,037	64,722	66,407	68,092	69,777	71,461	73,144
GL10	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MBS	54,301	56,084	57,867	59,650	61,433	63,216	64,999	66,782	68,565	70,348	72,131	73,914	75,697	77,480	79,262
RENT	2,172	2,243	2,315	2,386	2,457	2,529	2,600	2,671	2,743	2,814	2,885	2,957	3,028	3,099	3,172
TRANS	970	970	970	970	970	970	970	970	970	970	970	970	970	970	970
UTILIT	340	340	340	340	340	340	340	340	340	340	340	340	340	340	340
MEALS	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280
TOTAL	58,063	59,917	61,772	63,626	65,480	67,335	69,189	71,043	72,898	74,752	76,606	78,461	80,315	82,169	84,024
GL012	1	2	3	4	5	6	7	8	9	10	11				
MBS	63,228	66,025	68,822	71,619	74,416	77,213	80,010	82,807	85,604	88,401	91,198				
RENT	2,529	2,641	2,753	2,865	2,977	3,089	3,200	3,312	3,424	3,536	3,648				
TRANS	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400				
UTILIT	500	500	500	500	500	500	500	500	500	500	500				
MEALS	350	350	350	350	350	350	350	350	350	350	350				
TOTAL	68,007	70,916	73,825	76,734	79,643	82,552	85,460	88,369	91,278	94,187	97,096				
GL13	1	2	3	4	5	6	7	8	9	10	11				
MBS	70,690	73,643	76,596	79,549	82,502	85,455	88,408	91,361	94,314	97,267	100,220				
RENT	2,828	2,946	3,064	3,182	3,300	3,418	3,536	3,654	3,773	3,891	4,009				
TRANS	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400				
UTILIT	500	500	500	500	500	500	500	500	500	500	500				
MEALS	350	350	350	350	350	350	350	350	350	350	350				
TOTAL	75,768	78,839	81,910	84,981	88,052	91,123	94,194	97,265	100,337	103,408	106,479				

GL14	1	2	3	4	5	6	7	8	9	10	11
MBS	78,189	81,367	84,545	87,723	90,901	94,079	97,257	100,435	103,613	106,791	109,969
RENT	3,128	3,255	3,382	3,509	3,636	3,763	3,890	4,017	4,145	4,272	4,399
TRANS	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
UTILIT	500	500	500	500	500	500	500	500	500	500	500
MEALS	350	350	350	350	350	350	350	350	350	350	350
TOTAL	83,567	86,872	90,177	93,482	96,787	100,092	103,397	106,702	110,008	113,313	116,618
GL15	1	2	3	4	5	6	7	8	9		
MBS	86,590	90,844	95,098	99,352	103,606	107,860	112,114	116,368	120,622		
RENT	2,598	2,725	2,853	2,931	3,108	3,236	3,363	3,491	3,619		
TRANS	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
UTILIT	540	540	540	540	540	540	540	540	540		
Ent.	360	360	360	360	360	360	360	360	360		
MEALS	250	250	250	250	250	250	250	250	250		
TOTAL	91,838	96,219	100,601	104,933	109,364	113,746	118,127	122,509	126,891		
GL16	1	2	3	4	5	6	7	8	9		
MBS	95,774	100,884	105,994	111,104	116,214	121,324	126,434	131,544	136,654		
RENT	958	1,009	1,060	1,111	1,162	1,213	1,264	1,315	1,367		
TRANS	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
UTILIT	540	540	540	540	540	540	540	540	540		
MEALS	360	360	360	360	360	360	360	360	360		
Ent.	350	350	350	350	350	350	350	350	350		
TOTAL	99,482	104,643	109,804	114,965	120,126	125,287	130,448	135,609	140,771		
GL17	1	2	3	4	5	6	7	8	9		
MBS	106,771	112,582	118,393	124,204	130,015	135,826	141,637	147,448	153,259		
RENT	1,068	1,126	1,184	1,242	1,300	1,358	1,416	1,474	1,533		
TRANS	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
UTILIT	540	540	540	540	540	540	540	540	540		
MEALS	360	360	360	360	360	360	360	360	360		
Ent.	350	350	350	350	350	350	350	350	350		
D/Staff	43,038	43,038	43,038	43,038	43,038	43,038	43,038	43,038	43,038		
TOTAL	153,627	159,496	165,365	171,234	177,103	182,972	188,841	194,710	200,580		

CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)

COMESS1	GL 10
COMESS	92,486.23
NON-CLINICAL	38,326.00
HAZARD	4,250.00
CALL	51,102.00
RURAL	7,965.49
TEACHING	7,965.00
GROSS	202,094.72

COMESS2		12							
STEP	COMESS	NON-MEDIC	HAZARD CALL		RURAL	TEACHING	GROSS		
1	109,918.18	42,797.71	4,250.00	57,086.00	9,558.68	9,558.68	233,169.25		
2	112,633.29	44,689.46	4,250.00	59,602.00	9,766.85	9,766.85	240,708.45		
3	115,348.40	46,581.20	4,250.00	62,118.00	9,975.03	9,975.03	248,247.66		
4	118,063.51	48,472.95	4,250.00	64,634.00	10,183.14	10,183.14	255,786.74		
5	120,778.55	50,364.77	4,250.00	67,150.00	10,391.32	10,391.32	263,325.96		
6	123,493.67	52,256.51	4,250.00	69,666.00	10,599.50	10,599.50	270,865.18		
7	126,208.78	54,148.26	4,250.00	72,182.00	10,807.68	10,807.68	278,404.40		
8	128,923.89	56,040.00	4,250.00	74,732.00	11,015.86	11,015.86	285,977.61		
9	131,638.93	57,931.75	4,250.00	77,148.00	11,223.97	11,223.97	293,416.62		
10	134,354.05	59,823.50	4,250.00	79,764.00	11,432.15	11,432.15	301,055.85		
11	137,069.16	61,744.00	4,250.00	82,314.00	10,931.99	10,931.99	307,241.14		

	COMESS3 GL13						
STEP	COMESS	NON-MEDIC	HAZARD CALL		RURAL	TEACHING	GROSS
1	130,726.95	47,848.63	4,250.00	63,818.00	11,470.40	11,470.40	269,584.38
2	133,684.10	49,848.75	4,250.00	66,470.00	11,699.12	11,699.12	277,651.09
3	136,641.25	51,848.80	4,250.00	69,122.00	13,344.58	13,344.58	288,551.21
4	139,598.33	53,848.92	4,250.00	71,808.00	12,156.63	12,156.63	293,818.51
5	142,555.48	55,849.04	4,250.00	74,460.00	12,385.35	12,385.35	301,885.22
6	145,512.63	57,849.09	4,250.00	77,146.00	12,614.07	12,614.07	309,985.86
7	148,469.78	59,849.21	4,250.00	79,798.00	12,842.79	12,842.79	318,052.57
8	151,426.93	61,849.33	4,250.00	82,450.00	13,071.58	13,071.58	326,119.42
9	154,384.08	63,849.45	4,250.00	85,136.00	13,300.30	13,300.30	334,220.13
10	157,341.23	65,849.50	4,250.00	87,788.00	13,529.03	13,529.03	342,286.79
11	160,298.45	67,864.00	4,250.00	90,474.00	13,757.75	13,757.75	350,401.95

COMESS4		GL 14						
STEP	COMESS	NON-MEDIC	HAZARD CALL		RURAL	TEACHING	GROSS	
1	155,367.60	52,922.98	4,250.00	70,584.00	13,764.55	13,764.55	310,653.68	
2	159,488.62	55,076.18	4,250.00	73,440.00	14,104.55	14,104.55	320,463.90	
3	163,609.63	57,229.37	4,250.00	76,296.00	14,444.55	14,444.55	330,274.10	
4	167,730.71	59,382.56	4,250.00	79,186.00	14,784.55	14,784.55	340,118.37	
5	171,851.73	61,535.75	4,250.00	82,042.00	15,124.55	15,124.55	349,928.58	
6	175,972.74	63,688.94	4,250.00	84,932.00	15,464.55	15,464.55	359,772.78	
7	180,093.75	65,842.13	4,250.00	87,788.00	15,804.55	15,804.55	369,582.98	
8	184,214.76	67,995.33	4,250.00	90,678.00	16,144.55	16,144.55	379,427.19	
9	188,335.85	70,148.52	4,250.00	93,534.00	16,484.55	16,484.55	389,237.47	
10	192,456.86	72,301.78	4,250.00	96,390.00	16,824.55	16,824.55	399,047.74	
11	196,577.87	74,426.00	4,250.00	99,246.00	17,164.44	17,164.44	408,828.97	

COMESS5		GL15							
STEP	COMESS	NON-CLINIC	HAZARD CALL		RURAL	TEACHING	SPECIALIST GROSS		
1	196,592.68	58,616.28	4,250.00	78,166.00	17,205.70	17,205.70	77,425.65	449,462.01	
2	202,472.98	61,495.73	4,250.00	82,008.00	17,673.20	17,673.20	79,529.40	465,102.51	
3	208,353.28	64,375.25	4,250.00	85,850.00	18,282.37	18,282.37	81,633.15	481,026.42	
4	214,233.58	67,254.69	4,250.00	89,658.00	18,608.20	18,608.20	83,736.90	496,349.57	
5	220,113.88	70,13.07	4,250.00	93,500.00	19,075.70	19,075.70	85,840.65	511,990.00	
6	225,994.18	73,013.58	4,250.00	97,342.00	19,543.20	19,543.20	87,944.40	527,630.56	
7	231,847.48	75,893.10	4,250.00	101,184.00	20,010.70	20,010.70	90,048.15	543,271.13	
8	237,754.78	78,772.55	4,250.00	105,026.00	20,478.20	20,478.20	92,151.90	558,911.63	
9	243,635.15	81,634.00	4,250.00	108,834.00	20,945.70	20,945.70	94,255.65	574,500.20	

	COMESS6 GL16								
STEP	COMESS	NON-CLINIC	HAZARD CALL		RURAL	TEACHING	SPECIALIST	GROSS	
1	242,208.78	64,832.40	4,250.00		86,462.00	21,507.13	21,507.13	96,782.06	537,549.50
2	249,182.18	68,292.68	4,250.00		91,052.00	22,059.63	22,059.63	99,268.31	556,164.43
3	256,155.58	71,752.96	4,250.00		95,676.00	22,612.13	22,612.13	101,754.56	574,813.36
4	263,128.90	75,213.24	4,250.00		100,300.00	23,164.63	23,164.63	104,240.81	593,462.21
5	270,102.30	78,673.52	4,250.00		104,890.00	23,717.13	23,717.13	106,727.06	612,077.14
6	277,075.70	82,133.80	4,250.00		109,514.00	24,269.63	24,269.63	109,213.31	630,726.07
7	284,040.10	85,594.08	4,250.00		114,138.00	24,822.13	24,822.13	111,699.56	649,366.00
8	291,022.50	89,054.36	4,250.00		118,762.00	25,374.63	25,374.63	114,185.81	668,023.93
9	297,995.83	92,514.00	4,250.00		123,352.00	25,927.13	25,927.13	116,672.06	686,638.15

	COMESS7	GL17							
STEP	COMESS	NON-CLINIC	HAZARD CALL		RURAL	TEACHING	SPECIALIST	GROSS	
1	299,096.87	72,285.20	4,250.00	96,390.00	256,883.94	26,883.94	120,977.88	646,767.83	
2	307,115.70	76,212.28	4,250.00	101,626.00	27,521.44	27,521.44	123,846.63	668,093.49	
3	315,134.53	80,139.42	4,250.00	106,862.00	28,158.94	28,158.94	126,715.38	689,419.21	
4	323,153.35	84,066.49	4,250.00	112,098.00	28,796.44	28,796.44	129,584.13	710,744.85	
5	331,172.18	87,993.56	4,250.00	117,334.00	29,433.94	29,433.94	132,452.88	732,070.50	
6	339,191.01	91,920.70	4,250.00	122,570.00	30,071.44	30,071.44	135,321.63	753,396.22	
7	347,209.84	95,847.77	4,250.00	127,806.00	30,708.94	30,708.94	138,190.38	774,721.87	
8	355,228.67	99,774.84	4,250.00	133,042.00	31,346.44	31,346.44	141,059.13	796,047.52	
9	353,247.50	103,700.00	4,250.00	138,278.00	31,991.03	31,991.03	143,927.88	817,385.44	

BORNO STATE BUDGET 2018
APPENDIX "A"

TABLE SHOWING OFFICERS RESPONSIBLE FOR REVENUE COLLECTION

1.	Secretary to the state Government	12020710 Board and Lodging 12020710 tuition fees 12020614 les of grains
2.	The Hon. Commissioner, Min. of Budget and Planning	12020614 Sales of printed Budget
3.	The Honourable commissioner, Ministry of Commerce Industry and Tourism	12020710 Cooperative Societies & Audit fines 12020614 Cooperatives flour mills 12020614 Hire of petroleum tankers Animal feeds mills 12020614 (22) filling stations
4.	The Honorable commissioner, Ministry of Finance	12020614 Rent on staff quarters 12021210 Deposits on Banks 120212610 Charges on motor vehicles 12020610 Charges on staff Housing loan 120212610Contribution in respect of
5.	The Honourable Commissioner, Ministry of Agriculture and Natural Resources	12020710 Produce buying licenses 12020710 Produce Inspection fees 12020710Produce Checkpoint 12020710 Payment of tractor Hire 12020710 Purchases 12020710 Fertilizer Sales 12020710 Sales of Seedling 12020710 Seeds multiplication Sales 12020710 Irrigation Scheme 12020710 Sales of fruits and Vegetables 12020710 Treatment by pest control Unit 12020710 Tractor Hiring Unit 12020710 Land Clearing 12020710Parks and Gardens 12020710 Sambisa game Reserves 12020710 Viewing and Gate 12020710 Hunting Licenses 12020710 Range management Service 12020710 Sales of pump 12020710 Sales of preparation fees 12020614 Wheat sales
6.	The Hon. Commissioner, Ministry of Animal and Fisheries	12020710 Trade Cattle License 12020710 Sales of Wildlife trophies 12020710 Fish Sales 12020710 Hides and Skin Licenses 12020614 Trade Cattle licenses 12020614 Trophy dealer Licenses 12020614 Livestock preparation and breeding centers
7.	The Honorable Commissioner, Ministry of Works and Transport	12020710 Application of Statutory Right of Occupancy 12020710 Petrol Filling Station 12020710 Penal rent

		12020710 Land use fee
		12020710 Tenement rent
		12020710 Site Plan processing fees
		12020710 Survey fees
		12020710 Development levy
		12020710 Way leave licenses
		12020614 Recovery of compensation
		12020614 Sales of Map
		12020614 Improvement of Sales
		12020614 Replacement of Beacons
		12020614 Hire of motor Transport
		12020614 Private repairs
		12020614 Building Plan Sales
		12020614 Sales of Public Building
		12020614 Rent on all plots
		12020614 Surface mining rent
7.	The Honourable Commissioner, Ministry of Health	12020110 Medical Practitioners Clinic Registration licenses
		12020110 Pat. Medicine vendor's licenses
		12020164 Drugs and Pharmaceutical Chemist Licenses
		12020601 Drugs revolving Fund Scheme
8.	The Honourable Commission, Ministry of Women Affairs and Social Development	12020711 Cooperatives Society Audit and Supervision
		12020711 Commercial Video Licenses
		12020711 Sales of pilot flour mills
9.	The Honourable Commissioner, Ministry of Justice	12020401 Court Fines (Sanitation)
		12020401 Court fees (Rent Tribunal)
		12020601 Sales of Law Books
10.	The Chief Registrar, High Court of Justice	12020501 Court Fines
		12020501 Court Fees
		12020501 Probes
		12020501 Application forms
		12020501 Litigation Fees
11.	The Director Area Courts	12020501 Court Fines
		12020501 Court Fees
13.	The Chairman Civil Service Commission	12020711 Sales of CSC Forms
14.	The Chief of Staff Government House	12020710 Borno State Guest (Lodge Kaduna)
15.	The Honourable Commissioner, Ministry of Education	12020710 School Fees Students Federal
		12020710 School Fees Shehu Garbai
		12020710 Tenders Fees General Supply
		12020710 Sales of Forms, Day WTC
16.	The Chairman Board of Internal Revenue	12020501 Penalties for offences
		12020401 Motor Vehicle Registration Fees
		12020401 Taxi Registration Fees
		12020401 Road Traffic Registration Fees

**BORNO STATE BUDGET 2018
APPENDIX “B”**

TABLE SHOWING CONTROL OF VOTES RECORRENT EXPENDITURE

Org. Code	TITLE	ECONOMIC. CODE	ACCOUNTING OFFICER
011100100100	Government House	All Econ. Code	Perm. Sec Govt . House/Security
011101300100	Governor’s Office	All Econ. Code	Respective Perm. Secretaries
021500100100	Ministry of Agric/Nat Res	All Econ. Code	Permanent Secretary
022200100100	Ministry of Trade, Inv& Tourism	All Econ. Code	The Permanent Secretary
051700100100	Ministry of Education	All Econ. Code	The Permanent Secretary
022000100100	Ministry of Finance	All Econ. Code	The Permanent Secretary
052100100100	Ministry of Health	All Econ. Code	The Permanent Secretary
012300100100	Ministry of Home Affairs	All Econ. Code	The Permanent Secretary
032600100100	Ministry of Justice	All Econ. Code	The Permanent Secretary
023400100100	Ministry of Works &Transport	All Econ. Code	The Permanent Secretary
051400100100	Ministry of Women Affairs	All Econ. Code	The Permanent Secretary
053900100100	Ministry of Sport Development	All Econ. Code	The Permanent Secretary
053500100100	Ministry of Environment	All Econ. Code	The Permanent Secretary
026000100100	Ministry of Lands & Survey	All Econ. Code	The Permanent Secretary
055100100100	Ministry for Local Govt & Emir.	All Econ. Code	The Permanent Secretary
014000100100	Office of the Auditor General	All Econ. Code	The Auditor – General
014700100100	Civil Service Commission	All Econ. Code	The Permanent Secretary
012300100100	Local Govt Service Comm	All Econ. Code	The Permanent Secretary
011200100100	Borno State House of Assembly	All Econ. Code	The Permanent Secretary
012600100100	Ministry of Rec. Reha. Resettl.	All Econ. Code	The Permanent Secretary
025200100100	Ministry of Water Resources	All Econ. Code	The Permanent Secretary
025300100100	Ministry of Housing and Energy	All Econ. Code	The Permanent Secretary
021600100100	Ministry of Animal Res. & Fish.	All Econ. Code	The Permanent Secretary
051300100100	Ministry of Poverty Alle. & Y.E	All Econ. Code	The Permanent Secretary
051800100100	Ministry of Higher Education	All Econ. Code	The Permanent Secretary
055200100100	Ministry of Religious Affairs	All Econ. Code	The Permanent Secretary