

**ADDRESS BY HIS EXCELLENCY, HON. KASHIM SHETTIMA, EXECUTIVE  
GOVERNOR OF BORNO STATE, AT THE PRESENTATION OF 2019  
APPROPRIATION BILL TO BORNO STATE HOUSE OF ASSEMBLY;  
MONDAY, 24, DECEMBER, 2018**

**PROTOCOL:**

On Thursday, the 29th of December, 2011, I presented before this Hallowed Chamber, my first budget as 19th head of government and sixth elected Governor of Borno State. That address, was for the 2012 fiscal year, as my predecessor had at the end of 2010, presented to this same House, a budget for the 2011 fiscal year.

Mr Speaker, Honourable Members, after seven appearances at the end of the years 2011, 2012, 2013, 2014, 2015, 2016 and 2017, I am finally here in December 2018, to deliver my last budget as the Governor of Borno State.

Right Honourable Speaker, Insha'Allah, the next person you will receive here at the end of 2019, shall be Professor Babagana Umara Zulum, *mni*.

Ladies and gentlemen, for me, this moment shares with all of us, a big lesson about life in itself. That lesson, as everyone here can bear witness, is something I have regularly reminded those of us in positions of authority. Of Allah's destined blessings on earth, elective power is the most transient, and this is even more peculiar to our country, Nigeria. Yes, in some African countries, leaders have wrongly held on to power for more than 30 years on elective positions. But even those African leaders are mostly in their late eighties and this shows that they have spent longer years outside power than being in power. In Nigeria, it is difficult to survive 16 to 20 consecutive years of holding elective offices including the combination of being in the Executive and Legislature.

Mr Speaker, Honourable Members, the transient nature of power should require us being concerned about the legacies of working for our people.

I am happy to say, and with the highest gratitude to Almighty Allah, that we have within our seven and half years in power, tried to justify the fate and confidence the people of Borno State reposed in us. We defied the fears threats of death to work for Borno. In these seven and half years, some of us were killed. Many of us lost families, neighbors, friends and associates to killings, some of which happened because funds meant for procurement of arms were used at the highest level, for other purposes. Within seven and half years, we have given un-quantifiable support in logistics to the military, the police, the DSS and all para-military agencies operating in Borno. We have in these years, inspired, institutionalized, trained, equipped and supported patriotic youth volunteers who have sacrificed their lives in defense of Borno. We have without disclosing our strategies, been engaging hunters in selected communities. The fight against an insurgent group is a complex one that requires sustained change of tactics in order to remain ahead of evil doers. We are confident that no matter how long darkness looms, it must give chance to day light. Insha'Allah, Boko Haram and other criminal challenges will come to an end.

Mr Speaker, Honourable Members, we have in our seven and half years remained bold in defense of Borno. In 2014 we went as far as addressing the press right inside the presidential villa in telling the blunt truth to power with respect to the vulnerability of Borno State, largely because the military was not being equipped. We took that bold decision out of frustration with the Presidency at that time. At some point, the media reported of plot to unconstitutionally remove me from office. I was publicly threatened by President during his media chat. Within seven and half years, our administration came under serious political persecution, all because we kept on speaking in the interest of Borno. You are all witnesses to moments when as a Governor, soldiers were withdrawn from my convoy in the midst of intense campaigns. On the other, our political opponents who were not in positions of authority, had hundreds of soldiers deployed to them. In the midst of all these, Mr Speaker, our administration was somehow able to build more than 30,000 houses in new estates, resettlement communities and rebuilding of homes destroyed by Boko Haram. And we did this by being bold and efficient in the utilization of public resources. We have had to, at a point in time, re-direct almost the entire machinery of Government towards redressing the destructive impact of the insurgency by embarking on a massive programme of reconstruction and rehabilitation of destroyed infrastructural facilities. Government has been able to complete the reconstruction and rehabilitation of critical infrastructure like schools, hospitals, bore-holes and power substations in different communities destroyed by Boko Haram. As a result of these efforts, displaced persons from 14 Local Government Areas have already returned to safe and rebuilt areas. We are determined to ensure that all remaining IDPs are re-integrated in their respective communities as soon as it is practicable. In our re-settlement programmes, we will always maintain that there is no compulsion and return will only be to safe and rebuilt communities.

Mr Speaker, Honourable Members, we are very mindful and concerned about recent attacks by the Boko Haram. We have discussed these concerns with Mr President. As someone in position to know, I can tell this house that President Muhammadu Buhari, his service Chiefs, our security commanders and troops are deploying measured responses in containing the Boko Haram. Mr President has mobilized and re-strategised our regional security cooperation. I am optimistic that the Boko Haram will come to an end, insha'Allah.

Notwithstanding our challenges, we have stood firm in serving the people of Borno State. In our seven and half years, Borno has remained one of the 10 states in Nigeria which have consistently paid the salaries of workers every month. I have met labour leaders across the country who have asked me how are able to sustain payment of salaries despite our challenges and even when almost 27 states couldn't pay salaries in 2015. I will like to recall that in the middle of 2016, there were months when Borno received less than two billion naira as net allocations from the Federation accounts. At that time, our salary bill was then, N2.6 billion naira. Yet, we managed to sustain payment of salaries. At the same time, we focused on sanitizing our salary system. Today, we have brought down the monthly wage bill of Borno State by more than 500 million naira.

Mr Speaker, Honourable Members, in our seven and half years, and again despite security and humanitarian challenges, we are transforming the face of education in Borno State. We are being basic in our approach to education and this is a product of investigations. We have found out, for instance, that the major problem of public education in the whole of northern Nigeria, has been the absence of quality standard at the primary school level. Most government levels have focused more on tertiary institutions and to some extent, secondary schools. We have decided to drastically focus on primary schools. In this regard, we are at various completion stages of building more than 40 Mega primary schools of world class standards across Borno. More than half of these schools are almost ready for commissioning. We have deliberately sited a good number of the Mega schools within Maiduguri Metropolitan Council and Jere. The reason is because our principally targeted pupils are the more than 50,000 children whose parents were killed by Boko Haram insurgents across the 27 local government areas of Borno. Majority of these children are unaccompanied. They neither have parents nor relatives. I, Kashim Shettima, is the proud father, mother and relative of these orphans. In five months time, insha'Allah, I will bequeath this parenthood to Professor Babagana Umara Zulum.

We sited a number of the Mega schools in Maiduguri and Jere to make them easily accessible to the Governor who is the dual parent of these unaccompanied orphans. That way, there will be direct supervision of their general welfare and education.

Mr Speaker, Honourable Members, we are not just building and equipping these world class primary schools. We are already recruiting quality teachers under a new system of supervision. We are changing many other existing primary and secondary schools across Borno. We have within the seven and half years of our administration, also recorded significant progress in tertiary education. We are even at a completion stage of establishing Borno's first State University since our state was created more than 42 years ago. In few days time, insha'Allah, I will constitute a committee made of erudite scholars and time tested tertiary school administrators, to give them the immediate task of recruiting key management staff preparatory to the take off of Borno State University. We are building an industrial layout with ten factories already assembled. We are building new roads and fixing existing one. I will like to remind us that five years ago, we reached a point where foreign construction companies blacklisted Borno due to Boko Haram's killings. We were left with the one option of taking our destinies in our hands. We took far reaching measures to acquire all kinds of construction equipment to make it possible for our engineers at the Ministry of Works to champion the remodeling of our dear State. I am proud to note, that Borno State government is now as equipped as any major construction company in northern Nigeria. Using our own equipment, our engineers are building quality roads and bridges in our rural and urban renewal efforts.

Mr Speaker, Honourable Members, being my last budget presentation, I have taken time to remind us of what we have achieved. We have been aggressive in the rebuilding and remodeling of Borno. However, all that we achieved could never have been possible without the sincere and consistent support of the Borno State House of Assembly.

Ladies and gentlemen, in the last seven and half years, I have, as Governor of Borno State, relied on productive cooperation to succeed. I dare say that of all the various forms of productive cooperation I have either nurtured or enjoyed, none has been as valuable as the permanent support I do get from members of the Borno State House Assembly. I am eternally grateful for the support I have received and will continue to depend on.

Mr Speaker, Honourable Members, with no intent to violate the sanctity of this exalted assembly, please permit me to direct all members of the Borno State Executive Council, all permanent secretaries, Special Advisers, Senior Special Assistants, Special Assistants, all heads of government agencies and other political appointments here present, to stand up and join me in giving a standing ovation to appreciate the unflinching support we enjoy from members of the Borno State House Assembly.

**(Please be seated!)**

Mr Speaker, today's budget presentation, like previous ones, is in accordance with section 121 of the 1999 Constitution of the Federal Republic of Nigeria, as amended.

The 2019 Appropriation Bill, which is tagged "Budget of Consolidation", is a product of extensive consultations, needs and priority assessments of our communities. We are driven by policy thrust as we make efforts to build on the various achievements recorded within the seven and half years of this administration.

We will do whatever we can, insha'Allah, to work for the good people of Borno State until the last second of May 29, 2019. I am optimistic that by Allah's grace, the incoming administration of Professor Baba Gana Umara Zulum would in its chosen wisdom, move from wherever we stop to take Borno to a greater level of prosperity.

Permit me at this point, to **REVIEW THE 2018 BUDGET** for the now ending fiscal year.

Mr. Speaker, Honourable Members, the 2018 Budget which was tagged budget of "Resettlement and Empowerment" was primarily designed to fast track the process of resettling our internally displaced persons through provision of critical infrastructure like homes, healthcare centres, water sources and schools and to create for them, economic means of regaining livelihoods. Added to re-settlement of displaced persons, the budget provided for numerous other infrastructural projects. I will like to crave your indulgence to quickly highlight some of what we achieved on **INFRASTRUCTURAL DEVELOPMENT**.

Before then, Mr. Speaker, I will like to add, that as part of a necessary cost saving step, the choice before us was to carry out a good number of projects through direct labour. I am aware that our measure may not have totally gone down well with some interest groups. I am also aware of instances where some persons have tried to either level wild allegations or make comparison between our mode of projects execution

with that of previous administrations. These observers, I am afraid, may have forgotten to consider the fact that in Borno's history since creation, no administration has had to deal with the quantum of challenges we faced in the last seven and half years. We were making huge interventions on security, dealing with serious humanitarian crisis and at same time paying huge salary bill. Painfully, we build public infrastructure while insurgents destroy them. In most cases, we have had to rebuild what we had previously built. Our administration faced an entirely different and perhaps a desperate situation. We needed to be different in our approach in order to achieve the many good things we have so far recorded, in our progressive works.

Mr. Speaker, Honourable members, as part of our overall commitment to the development of infrastructure, government has in 2018, carried out the following projects:-

- (i) Constructed roads using our own equipment and engineers, we load bearing inter locking blocks and concrete drainages in several areas within Maiduguri Metropolitan Council and Jere.
- (ii) We have accelerated our ongoing construction of Damboa-Chibok-Mbalala Road.
- (ii) We are into the complete Rehabilitation and remodeling of the newly acquired Central Bank of Nigeria (CBN) quarters along Damboa road in the State Capital.
- (iv) Complete installation of 300 ton Marini Asphalt Plant at Auno.
- (v) Construction of perimeter wall-fencing, gate and gate-house at Industrial layout along Kano/Jos road here in the State Capital.
- (vi) Construction and installation of streetlights at various places within MMC and Jere.
- (vii) Production and laying of concrete inter-locking on some of the major walkways within MMC.
- (viii) Procurement of 4-number excavators to ease road rehabilitation in the State.

Similarly, during the year under review, government embarked upon the construction of two (2) shopping complexes at Bulumkutu Yan-Nono and work on these two projects have reached advanced stages of completion. In a related manner, the State Government has constructed 140 shops and 84 shops at Bulumkuttu Yan-Nono and another 34 shops for Yam sellers at Bulumkuttu Abuja all through direct labour. Also in the year under review, Government accelerated the construction of a New Trailer Park at Njimtilo along Kano road, also through direct labour.

In the Housing and Energy sector, the State Government made bulk purchase of long span Aluminum Roofing sheets of various colours and distributed them to areas of need and procured two million cement blocks for a special intervention on the return of displaced persons to some liberated local government areas through Local Government stake holders Committees. Similarly, Government disbursed the sum of One Hundred Million Naira (N100,000,000.00) for the production of cement blocks by indigenous block manufacturers for the rebuilding of villages destroyed by insurgents. Again, government fabricated thousands of steel doors and windows at the State Mechanical workshop.

### **RECONSTRUCTION, REHABILITATION AND RESETTLEMENT:**

Mr. Speaker, Honourable Members, during the 2018 fiscal year, Government continued its Rehabilitation and Resettlement programme. In particular, reconstruction of homes and public facilities were carried out in Ngoshe and Pulka in Gwoza Local government Area, Kareto and Damasak in Mobbar, Kwajjafa in Hawul and Gamboru in Ngala Local Government Areas of the State. Government also made intervention at the Dangote Village in Konduga Local Government area to complement the extraordinary support of the Dangote Foundation. Government also made interventions at Nguwom in Mafa amongst other areas in the State.

Government did not only stop in rebuilding homes in communities destroyed by Boko Haram insurgents. Restoration of livelihoods was also given priority in the year under review. Hundreds of displaced persons and farmers in 22 host communities across 10 Local Government Areas were supported to regain means of livelihood. In our continued responses to humanitarian needs, Government has executed collaborative efforts with the National Emergency Management Agency, NEMA and some Non-Governmental Organisations in the State. These partnerships have contributed to the consistent supply of food and non-food items to displaced persons in formal and satellite camps as well as rapid response to emergency humanitarian aides.

Similarly, Government has in the year under review, earned more confidence and support of different donor partners. This gave rise to the establishment of a Multi-Sectoral Crisis Response Project (MCRP) which is being funded by the World Bank. This is in addition to other similar projects being funded by the African Development Bank.

Mr Speaker, Honourable Members, permit to add, that most of our partnerships for interventions are executed through implementation agencies that are often brought in by donor agencies. As Government, we facilitate and where necessary, insist on setting priorities.

### **EDUCATION:**

In the year under review, Government was able to construct three units of two storey buildings, each made up of 18 classrooms at Ngomari, Bulabulin and Bulumkuttu Junior Secondary Schools. Similarly, four units of two storey blocks of 30 classrooms were constructed each at GGC, Government College, Yerwa GGSS and Zajeri Day Secondary School.

Government also constructed 60 classrooms, Administration Block, Library, Modern toilets, Dining Hall and Mosque at Bolori Mega School and up-graded New GRA Integrated School for Hanagamba (Mbororo) now Aisha Buhari Integrated School. This is in addition to the completion of another Mega School at 303 Estate, construction and commissioning of Dangote Integrated School at Dangote Village and procurement of over 10,000 desks and chairs for the completed schools.

Also in the 2018 fiscal year, Government established two Command Science Secondary Schools one at Auno for boys and the other at Miringa for girls.

At the tertiary level, the State government, in an effort to accelerate completion of the State University, has constructed the Senate building, Five Faculty buildings, three (3) laboratories for Chemistry, Physics and Biology as well as the University Clinic. In the same vein, renovation work is currently underway at various Departments of Mohammed Lawan College of Agriculture.

Mr. Speaker, Honourable Members, the basic education level is indeed where far more projects were executed. This is due to my earlier explanation, that this level of education has been neglected for far too long whereas it is the foundation of learning. In line with our priority attention on basic education, the following projects are being executed in various parts of the State:

- (1) 47 blocks of 8-classrooms are being built out of which 22 blocks have been completed and 25 are on-going.
- (2) 16 Administrative blocks are being built out of which 13 blocks have been completed while 3 are on-going.
- (3) 16 schools are being provided with Solar power out of which 5 schools have been provided while installations are ongoing in 11 schools.
- (4) 48 schools are being provided with perimeter fence with security barbwire and guard room. Out of this, 29 schools have so been fully completed while work is on-going in 19 schools.

Mr Speaker, Honourable Members other on-going projects in this sub-sector include 3 blocks of laboratory buildings, 3 blocks of library, 3 blocks of computer centre, 3 blocks of staff quarters, and 1 block of 5-bedroom guest house. Government has also procured beds and beddings worth One Hundred and fifty Million Naira (N150,000,000.00) and trained 283 teachers and 160 education managers on Quality Assurance. Still in the year under review, 30 teachers were granted in-service benefits so as to undergo training at various institutions of higher learning in and outside the State. The aim was to enhance their capacity for improved productivity and professionalism. Similarly, 270 Principals and Vice Principals were trained through various workshops on post insurgency school management. Furthermore, in order to address the shortage of staff in all post primary schools, the State Government approved the recruitment of 1000 graduate teachers and the recruitment is about being completed.

## **HEALTH AND HUMAN SERVICES:**

Mr. Speaker, Honourable Members, in the 2018 fiscal year, Health Care delivery service continued to receive our priority attention, the same way we have done in our seven and half years.

Specifically, government has constructed new maternal and amenity ward at General Hospital Molai and three (3) new Health Clinics at Premier Cinema, Makera Area and Bolori Ward, all in the State capital.

Mr Speaker, Honourable Members, I will like to again clarify that, we are deliberately increasing and expanding public infrastructure in Maiduguri because of population increase. It is public knowledge that many families from different local government areas of Borno State have settled in Maiduguri. Government has no powers to send out any resident who chooses to live in any part of the State. As we should expect, migration to Maiduguri means more families in need of healthcare, schools and more traffic on existing road infrastructure. Expansion therefore became necessary.

Mr Speaker, Honourable Members Government has in the year under review, constructed and fully equipped a modern diagnostic centre at the State Specialist Hospital Maiduguri. This is in addition to the construction of pediatrics ward at the same Hospital. New General Hospitals were also built at Kaga, Bargu, Ngaranam, Azare, Ngamdu, Gongulong and Gajiram towns. In the same vein, we have up-graded Maimusari Health clinic to a modern Primary Health Centre by providing additional maternity and labour wards, a theatre and an out-patient unit to accommodate the increasing population of the ward.

## **AGRICULTURE:**

In this sector, Government in the year under review, procured 650 metric tons of NPK fertilizer for the 2018 cropping season. The fertilizer was distributed to farmers in Biu, Bayo, Hawul, Shani, Kwaya-Kusar, Damboa, Chibok, Askira/Uba, Kaga, Magumeri and Gubio Local Government Areas of the State. Government also procured and distributed improved seeds such as Maize, Cassava stems, millet, groundnut as well as cowpea to all the 27 Local Government Areas. Government equally received assorted seeds from Food and Agricultural Organization (FAO) and distributed them to farmers across the State free of charge. The State Government in collaboration with the National Centre for Agricultural Mechanization, Ilorin, Kwara state, has installed combined Rice Milling Machine and a borehole component at Zabarmari in Jere Local Government area to boost the production and processing of rice. Furthermore, in an effort to ease mobility of farm inputs and produce, Government has concluded modalities for payment of counterpart fund to enable the state access a package from Rural Access and Agricultural Marketing Project (RAAMD).

## **ENVIRONMENT:**

Mr. Speaker, Honourable Members, in the environment sector, several projects were executed by Government, and these include:-

- (1) Payment of one Billion (N1Billion) as counterpart funding for the take-off of the Nigeria Erosion and Water Shade Management project. The World Bank on its



part released the sum of \$2 Million US Dollars to the project and it has since commenced operation.

- (2) Establishment and maintenance of road median plantings within Maiduguri Township.
- (3) Establishment of plastic Waste re-cycling plant.
- (4) Complete renovation of Sanda Kyarimi Park.
- (5) The raising of one Million (1,000,000) tree seedlings for free distribution to citizens especially those in the areas affected by the insurgency.

### **WATER RESOURCES:**

During the year under review, Government has sustained the supply of six trucks of diesel monthly to power equipment at Alau Water Pumping Station, the Maiduguri Water Treatment Plant and several boreholes within MMC and Jere. In the same vein, Government procured 3,285 drums of calcium Hypochlorite, 1,824 metric tones of Aluminum Sulphate, 136.9 metric tones of Hydrated lime and 9.1 metric tones of Ammonium chemicals for the Maiduguri Water Treatment Plant to function optimally. Two generators were also procured to boost the supply of water through the Maiduguri Water Treatment Plant during the 2018 fiscal year. These efforts have resulted in the daily provision of 38 million liters of drinking water to residents and public institutions in MMC, Jere and its environs. Similarly, 83 million liters of water is distributed daily through government constructed bore-holes across the State.

### **WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:**

In the year 2018, which is under review, more than 10,000 women benefited from allocation of start-up capitals, materials and skill acquisition trainings. Adolescent girls were trained on skills acquisition through our collaboration with Education Crisis Response, in learning centres located in MMC, Hawul and Biu Local Government Areas. In the same vein, Government has continued to spend huge sums of money on the purchase of foodstuff and other necessities for the upkeep of orphans and vulnerable children at the Bulumkuttu Rehabilitation Centre.

Other efforts of Government in social development include the provision of Medicare and psychosocial support to widows, orphans and other internally displaced persons in the State, through specialized centres.

### **TRADE, INVESTMENT AND TOURISM:**

In our bold drive towards re-industrialization of Borno State, government has accelerated the construction of a New Industrial layout with the following factories:

- 1 Bottled Water Production Company
- 2 Corn Chip Production Industry
- 3 Tomato and Pepper Production Company
- 4 Onion and Garlic Dehydration Processing Company
- 5 Drip Irrigation production Plant
- 6 Solar Plant Production Company.

All the machines and equipment required for these factories have been procured, some already installed and others being installed. On tourism, Government has embarked on renovation and construction of additional chalets, Conference hall and other facilities at the Lake Tilla Holiday Resort. Government has also constructed New Recreational Centre at Bulumkutu within Metropolis.

### **GENERAL ADMINISTRATION:**

Mr. Speaker, Honourable members, distinguished guests, ladies and gentlemen, the year 2018 can be described as a year which renewed hope for fellow citizens displaced by the unfortunate insurgency in parts of our dear State. The year witnessed the successful return of citizens to rebuilt communities in 14 Local Government Areas. We are optimistic that before the end of this administration, we will insha'Allah, regain peace and our displaced brothers and sisters will voluntarily return to safe and rebuilt communities.

Mr Speaker, Honourable Members, in the year 2018, we sustained our record of consistency on prompt payment of salaries to workers at civil service and political offices. Government has also been consistent in reducing arrears of gratuities to retired Civil Servants.

To recharge the Civil Service, Government embarked on the recruitment of workers in categories of medical Doctors, Nurses, Midwives, Engineers and Administrative staff.

### **RELIGIOUS AFFAIRS:**

Mr Speaker, Honourable Members, Borno has been a convergence of religious faiths and scholarship. Government is well aware that citizens attach priority to religious needs. In that regard, Government has in 2018, constructed and rehabilitated several places of worship, cemeteries and graveyards across the state. Government continued its tradition of interventions on spiritual pilgrimages to Hajj and Jerusalem.

### **SPORTS DEVELOPMENT:**

In the year 2018 under review, Government procured sporting equipment worth Two Hundred and Seventy Five Million Naira (~~N~~275,000,000.00) . This is in addition to the payment of home and away match bonuses to players and the complete rehabilitation of a camp for players of El-Kanemi Warriors Football Club at the cost of One Hundred and forty- four Million (~~N~~144,000,000.00).

Mr Speaker, Honourable Members, the activities of government rely on resources. We have as Government deployed means of increasing means of generating internal revenue. Government introduced Bank Payments on all Government.

In the same vein, Government has automated the tax administration system of the State Board of Internal Revenue in line with the Joint Tax Board (JTB) law applicable Nationwide.

Mr Speaker, I will like to summarise the 2018 Budget review by once again emphasizing, that what we achieved was because of immense support from members of the Borno State House Assembly. We will remain grateful and hopeful that we will consolidate on these achievements in the remaining five months of our administration.

### **HIGHLIGHTS OF THE 2019 BUDGET:**

Mr. Speaker, Honourable members, having enumerated some of our modest achievements during the 2018 fiscal year, permit me to now present details of our proposals for the 2019 fiscal year. The executive is proposing a budget sum of **₦125,828,310,000** for both recurrent and capital expenditures. This budget shall be financed from Internally Generated Revenue of **₦17,498,355,000**, Federation Account Allocation of **₦86,759,118,000** and Capital Receipt of **₦21,570,837,000**. The total capital expenditure is **₦61,998,304,000** while the recurrent expenditure is **₦63,830,006,000**.

Mr. Speaker, you may have noticed that unlike our previous budget proposals in which allocation for capital expenditures was consistently higher than recurrent, this time around, allocation for recurrent is slightly higher than that of capital expenditures. The reasons are because most capital projects are at various stages of completion while comparatively fewer capital projects will be started in the 2019 fiscal year. In addition, Government intends to increase releases for payment of gratuities to retirees. The 2019 budget size is less than that of last year by **₦56,000,204,000** representing about **30.80%**. This in view of our desire to have a realistic budget.

Mr. Speaker, Honourable members, I will with once again need your patience, to now present sectoral allocations proposed for the 2019 fiscal year.

### **MINISTRY OF EDUCATION:**

Education has remained our topmost priority. For a state that has suffered setbacks from an ideology which seeks to destroy education, the best response is to continually invest heavily in education. The Ministry of education in Borno State, is statutorily responsible for formulating, planning and execution of educational policies and programmes of the State Government.

In the 2019 fiscal year, Government, through this Ministry, intends to complete all on-going projects in the school system and embark on construction of new projects at Galadima area; a two storey building of 30 classrooms at Dikwa Road and complete rehabilitation of Government Secondary School, Sakwa, among other projects.

To enable the Ministry undertake these projects, the total sum of **₦9,297,538,000** has been allocated for its capital and recurrent expenditures for 2019 fiscal year.

### **BORNO STATE UNIVERSAL BASIC EDUCATION BOARD:**

The Universal Basic Education Board is charged with the responsibility of providing basic education to our children across the state. Therefore in the 2019 fiscal year, the Board will continue with its mandate of construction and rehabilitation of school infrastructure destroyed by the Boko Haram insurgents. Furthermore, office furniture,

computers, photocopying machines, teaching and learning equipment as well as vehicles for the day to day activities of the Board will be provided.

To execute its functions effectively, the sum of **₦2,227,300,000** has been allocated to the Board as capital and recurrent expenditures.

Mr Speaker, Honourable Members, in my earlier remarks, I had explained our strategy of changing primary schools in order to lay solid foundation of learning for children.

Our measures became more necessary in view of the emasculating effect of the Boko Haram insurgency, particularly on basic education which even in ordinary times, was faced with considerable deterioration and appalling lack of professional standard. In response to these, we are constructing, so far, 44 mega schools in different parts of the state. 24 of these are to be formally commissioned in February next year. Each of these schools will have in it, modern technology and educational resources that include computer tablets and interactive whiteboards that aim to move Borno's basic learning to a whole new level.

In pursuance of this objective, government, in the coming year, intends to establish an agency to be known as BORNO STATE MEGA SCHOOLS MANAGEMENT BOARD. The primary objective of this agency is to, among other things, set standard, design and operate a credible and result - oriented sustainability framework through the creation of a formidable and effective system of monitoring and evaluation, introduce an efficient management and administrative framework which could guarantee the sustained functionality of the schools

Teacher quality and effectiveness is a major challenge, which must be dealt with, as this has a significant effect on learning outcomes. In view of this, Government will engage specially trained and professionally capable teachers to teach in an academically conducive and socially convenient environment. The recruitment, promotion and disciplining processes of the relevant crop both teaching and non-teaching staff will be also be re-engineered to ensure good teacher quality in the schools.

These are part of government's policy decisions to transform our basic school system and bridge the huge gap created by the insurgency in the education sector. Government strongly believes that it is better to produce 1000 qualitative graduates who can hold their head high anywhere in the world than produce 30,000 virtually semi illiterate graduates who cannot add any value to governance or the society and instead become liabilities to the government.

In order to achieve these objectives government has allocated the sum of N2 billion in the 2019 budget proposal for the formal take off of mega schools across the state.

#### **MINISTRY OF HIGHER EDUCATION:**

The Ministry of Higher Education is charged with the responsibilities of planning and execution of educational policies and programmes of higher institutions in the State.

The Ministry coordinates, supervises and monitors the activities of all tertiary institutions in the State.

To enable the Ministry carryout its functions, Government has allocated the total sum of **₦8,958,640,000** for its capital and recurrent expenditures.

I will like to clarify that in summary, about 22.4 billion naira is allocated to primary, secondary and tertiary education in Borno State for the 2019 fiscal year.

#### **MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT:**

The Ministry of Reconstruction, Rehabilitation and Resettlement was created 2015 to carry out post conflict reconstruction of the areas destroyed by Boko Haram insurgents across the State.

In the 2019 fiscal year therefore, the Ministry will continue with its reconstruction and resettlement of destroyed communities until all our IDPs are resettled back home. It will also continue to collaborate with and coordinate the activities of our development partners with a view to achieving the desired objectives of not only resettlement but also economic revitalization.

For the Ministry of Reconstruction, Rehabilitation and Resettlement to effectively perform its critical functions in the 2019 fiscal year, the total sum of **₦4,737,861,000** has been allocated to it for its recurrent and capital expenditures.

#### **MINISTRY OF HEALTH:**

The Ministry of Health and Human Services has the statutory function of formulating and implementing health policies and programmes in the State. It also oversees health institutions, such as College of Nursing and Midwifery and College of Health Technology. With the Health challenges created by the insurgency, which necessitated the opening up of Health Centers in IDP Camps and general demand for health services as a result of increased population, Government has given approval for the recruitment of more Doctors, Nurses and Midwives as well as Para medicals.

In view of these, Government has allocated the total sum of **₦15,062,251,000** to the Ministry for its capital and recurrent expenditures for the 2019 fiscal year.

#### **MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:**

The Ministry of Agriculture and Natural Resources is allocated the sum of **₦3,911,582,000** to enable it continue to sustain the already established plantations in Tomsu Kawu and Mainok. It will also create more awareness among our farmers on production of crops such as Irish and Sweet Potatoes, Ginger and Oil Palm in areas that are suitable for these crops.

Other activities to be carried out include the establishment of pivot irrigation facilities across the State, procurement of farm inputs, seeds, fertilizer and agro chemicals for distribution to farmers.

### **MINISTRY OF WORKS AND TRANSPORT:**

The Ministry of Works and Transport has been allocated the sum of **₦7,482,500,000** to enable it consolidate on its achievements during the 2018 fiscal year. Specifically, it will complete all on-going projects like the construction of Damboa - Chibok - Mbalala road, production and laying of concrete interlocking blocks within MMC and Jere; among others.

### **BORNO STATE ROAD MAINTENANCE AGENCY:**

The Agency is charged with construction and rehabilitation of rural roads and urban ones. For the 2019 fiscal year, the following ongoing projects will be completed; these include Damboa Road dualization, Mairi phase I, Mashamari, Maimusari, Ngomari phase I and II and Old Airport phase I and II. In the same vein, Ngala-Ran Road, Gadan Mallam-Balbaya-Fikahyel-Wade Road, Miringa-Gunda, Marghi Highway, Damasak-Mallam Fatori, Biu-Kwafa, Askira-Ngohi-Ngulde-Mandaragirau, among others would also be undertaken. To enable the Agency complete these road projects, the total sum of **₦3,184,659,000** has been allocated for the 2019 fiscal year.

### **MINISTRY OF WATER RESOURCES:**

The Ministry of Water Resources is charged with the responsibility of providing portable water for both human and animal consumption. Consequently, Government intends to give greater attention to this sector in the 2019 fiscal year to meet the increasing demand of the population.

In this regard, Government will continue to drill additional Boreholes and procure facilities and accessories for the turnaround maintenance of the Maiduguri Water Treatment Plant, Alau Raw Water Pumping Station all existing and upcoming boreholes.

To enable the Ministry of Water Resources perform its functions effectively in the 2019 fiscal year, the total sum of **₦5,364,492,000** has been allocated to it for its recurrent and capital Expenditures.

### **MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT:**

The Ministry of Animal resources and Fisheries Development is responsible for implementation of policies and Programmes on livestock, Fisheries and Poultry Production and control in the State. It is also charged with ensuring public adherence to Veterinary laws.

In the 2019 fiscal year, the Ministry of Animal Resources and Fisheries Development intends to widen its scope of operation to include areas that are hitherto inaccessible due to the security challenges to ensure adequate and quality Livestock, Fish and Poultry production. It will also engage in meat inspection and sales of supplementary Holding Centres and Issuance of Grazing Reserve permit as well as Hide and Skin trade licenses among others.

For the Ministry of Animal Resources and Fisheries Development to perform its functions effectively, the sum of **₦2,001,900,000** has been allocated to it for its recurrent and capital expenditures.

### **MINISTRY OF LAND AND SURVEY:**

The Ministry of Land and Survey is charged with the responsibility of the overall administration and management of Land in the State. Its activities include physical planning of urban and rural areas, as well as survey and mapping of new layouts in the State.

To enable the Ministry undertake its statutory function, Government has allocated the total sum of **₦1,335,772,000** for its capital and recurrent expenditures for the 2019 fiscal year.

### **MINISTRY OF ENVIRONMENT:**

The Ministry of Environment is charged with the responsibility of combating desertification, control of flood and erosion as well as handling wildlife conservation in the State. The Ministry also ensures enforcement of Wild Life Laws and those against indiscriminate felling of trees.

To enable the Ministry continue undertaking its responsibility, the total sum of **₦3,433,400,000** has been allocated for both capital and recurrent expenditures for the fiscal year 2019.

### **MINISTRY OF TRADE, INVESTMENT AND TOURISM:**

The Ministry of Trade, Investment and Tourism is charged with the responsibilities of initiating, facilitating and implementing State Government policies and programmes in respect of the promotion and development of Trade, Investment and Tourism in the State.

For the Ministry to perform its functions effectively in 2019, the total sum of **₦1,926,517,000** has been allocated for its capital and recurrent expenditures.

### **MINISTRY OF SPORTS AFFAIRS:**

The Ministry of Sports Affairs is responsible for the development of sports and sporting activities as well as the provision of basic sporting infrastructure in the State. Sporting activities have been a unifying factor among peoples with different cultures, background and religious affiliations.

In the 2019 fiscal year therefore, Government intends to concentrate on the reinvigoration of the various sporting activities so as to develop young talents since relative peace has been attained in the State.

Accordingly, the total sum of **₦586,062,000** has been allocated to the Ministry for its capital and recurrent expenditures for the 2019 fiscal year.

### **MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT:**

The Ministry of Poverty Alleviation and Youth Empowerment is charged with the responsibility of empowering the youth, the unemployed and for a special reason, the victims of insurgency in Borno State. Over the years Government has executed several programmes that have touched the lives of the people especially the rural dwellers and urban poor in the areas of skills acquisition, distribution of assorted poverty alleviation

materials and creation of enabling environment for local markets to thrive. These programmes will be intensified in the coming year to cater for more youths and communities.

For the Ministry to continue its laudable programmes, Government has allocated the total sum of **₦1,888,622,000** for its capital and recurrent expenditures.

#### **MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:**

The Ministry of Women Affairs and Social Development is responsible for the provision of a wide range of Social Services, Women Empowerment and Child Development and a host of others.

For the 2019 fiscal year, additional facilities for orphans and Vulnerable Children and reconstruction of Remand Home Maiduguri will be undertaken. Other activities to be carried out in the 2019 fiscal year include construction of workshop for the Handicap, renovation of Blind and Inmates Hostel, women mobilization, re-orientation and empowerment as well as provision of social security support for the needy, destitute and physically challenged in the State.

To enable the Ministry undertake these activities, the total sum of **₦691,428,000** has been allocated for the 2019 fiscal year.

#### **MINISTRY OF JUSTICE:**

The Ministry of Justice has the statutory role of protecting the fundamental human rights of citizens and enhancing their civil liberties. This is in addition to providing legal advice to the Government and its MDAs, the Police as well as drafting of Laws, Contract Agreements, MoUs and other legal instruments.

For a hitch-free administration of Justice, the sum of **₦1,452,244,000** has been allocated to the Ministry for recurrent and capital expenditures.

#### **JUDICIARY:**

For the Judiciary to undertake its activities especially rehabilitation and construction of High Court Halls and working equipment, the total sum of **₦2,105,909,000** has been allocated for both recurrent and capital expenditures for the 2019 fiscal year.

#### **MINISTRY OF RELIGIOUS AFFAIRS:**

The Ministry of Religious Affairs is charged with the responsibility of formulating and implementing of Government policies on religious matters as well as monitoring and evaluation of religious programmes in the State.

The Ministry of Religious Affairs intends to, undertake the establishment of three satellite offices at the three Senatorial Zones for the integration of Tsangaya pupils into the Universal Basic Education Scheme. Similarly Islamic Vocational Training Centres will also be constructed with a view to curtailing unemployment among the Tsangaya students. The take-off and implementation of the Zakkat committee will also be undertaken in 2019.



For the Ministry of Religious Affairs to perform these functions effectively, the Sum of **₦1,706,256,000** has been allocated to it for its recurrent and capital expenditures.

**BORNO STATE INDEPENDENT ELECTORAL COMMISSION:**

The Borno State Independent Electoral Commission has the responsibility of organizing and conducting elections into Local government Councils in the State. The State electoral body is billed to conduct Local Government Elections in the fourth quarter of 2019 and undertake other capital projects. For the State electoral body to conduct a hitch free elections and execute other capital projects, the sum of **₦469,188,000** has been allocated to it for its recurrent and capital expenditures.

**TEACHING SERVICE BOARD (TSB):**

The Teaching Service Board is statutorily responsible for recruitment, supervision, training, promotion and discipline of Post-Primary School teachers. For the Teaching Service Board to effectively carry out its responsibilities, the sum of **₦4,942,234,000** has been allocated to it for its recurrent and Capital expenditures.

**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES:**

The Ministry of Inter-Governmental Affairs and Special Duties was established in 2011 to coordinate and harness the potentials of inter-governmental activities between the State and Federal Governments and to a large extent, International organizations. It also handles boundary matters.

To enable the Ministry discharge these functions effectively, the sum of **₦540,228,000** has been allocated to it for its recurrent and capital expenditures for the fiscal year 2019.

**MINISTRY OF FINANCE, BUDGET & ECONOMIC PLANNING:**

The Ministry of Finance, Budget and Economic Planning has the statutory responsibility of ensuring prudent management of public funds, effective collection of Internally Generated Revenue (IGR) and monitoring Government expenditures to ensure compliance with laid down financial rules and regulations.

In order to undertake its statutory duties effectively, Government has allocated the total sum of **₦9,034,733,000** for its capital and recurrent expenditures for the 2019 fiscal year.

**MINISTRY OF HOUSING AND ENERGY:**

The Ministry of Housing and Energy is charged with the responsibility of providing housing and electrification in the State.

In order to undertake its statutory duties effectively, Government has allocated the total sum of **₦3,988,129,000** for its capital and recurrent expenditures for the 2019 fiscal year.

### **GOVERNMENT HOUSE:**

The Government House being the seat of the Government, comprises the Office of the Executive Governor and his Deputy and controls activities of the Government through the Governor's Office. It handles issues of State Executive Council meetings, Security matters and takes care of all Government lodges among others. In the 2019 fiscal year, the Government House intends to procure security equipment, office accommodation, furniture and fittings, computers and accessories among others, to enable it perform its statutory functions more effectively.

For the Government House to undertake these functions in the 2019 fiscal year, the total sum of **₦1,495,480,000** has been allocated to it for both recurrent and capital expenditures.

### **MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE:**

The Ministry is the image maker of the Government which it carries out through information dissemination and public enlightenment on Government policies, actions and programmes. The Ministry also oversees the Borno Radio Television (BRTV) and Council for Arts and Culture.

Government has allocated the total sum of **₦1,664,200,000** to the Ministry for its 2019 capital and recurrent expenditures.

### **LOCAL GOVERNMENT SERVICE COMMISSION:**

The Local Government Service Commission is empowered to appoint, promote, transfer and discipline Local Government staff on GL 07 and above. In addition, the Commission is responsible for the training of all cadres of staff of the Local Government System.

To enable the Commission execute its functions, Government has allocated the total sum of **₦110,350,000** for its capital and recurrent expenditures for the 2019 fiscal year.

### **BOARD OF INTERNAL REVENUE:**

The Statutory functions of the Borno State Internal Revenue Service include the generation of internal revenue from all sources available to the State. It also coordinates the collection of revenue by Ministries, Boards and Parastatals in the State. Government will in the 2019 fiscal year, also explore other sources of revenue to enhance the revenue profile of the State.

To enable the Board successfully execute its statutory functions therefore, the sum of **₦265,255,000** has been allocated to it for 2019 fiscal year.

### **GOVERNOR'S OFFICE:**

The Governor's Office coordinates and oversees the activities of all the Ministries, Departments and Agencies of Government. It comprises the Office of the Secretary to the State Government and that of the Head of Service. It is also responsible for general administration, establishment and pension matters.

In the 2019 fiscal year, Government intends to complete work on the Borno House in Abuja which is at **90%** completion stage.

For the Governor's Office to effectively perform its statutory role, the total sum of **₦18,981,453,000** has been allocated to it for its recurrent and capital expenditures for the 2019 fiscal year.

Allocation to the Governor's Office encompasses the Office of the Head of Service which statutorily handles Establishment Matters including pension and gratuity of retired public servants. For the payment of the entitlements of pensions which is domiciled in the office of the Head of Service, the sum of **₦11 billion** has been allocated.

Government intends to ensure the full take-off of the Mega Schools in the State and the establishment of the Borno State Mega Schools Management Board in 2019 which are to be handled by the Governor's Office. The sum of **₦2 billion** is allocated to the mega schools and the take-off of the Management Board for the purchase of instructional materials, recruitment and payment of the emoluments of teaching and non-teaching staff, the feeding of pupils of the mega schools as well as purchase of boarding facilities among others. The sum of **₦1.5 billion** is being allocated for the completion of the Borno House, in Abuja which also falls under the purview of the Governor's Office.

In addition, a total of **₦1.8 billion** has been allocated to the Governor's Office for SEMA and the purchase of security equipment and other logistics for our security Agencies as part of Governments efforts in assisting them in their continuous fight against the remnants of the insurgency and other criminal activities.

The Governor's Office has also been allocated the sum of **₦500 million** for the remuneration of political office holders and another **₦100 million** for the allowances of NYSC members.

#### **BORNO STATE HOUSE OF ASSEMBLY:**

The legislature is an independent arm of the government charged with the responsibility of making Laws for the good governance of the state. The legislature also oversees the executive.

In the 2019 fiscal year, Government intends to construct House of Assembly Village in Maiduguri as obtained in other States of the Federation and settle all its commitments to the House. Government will also undertake the training and retraining of all Honourable members and staff, provide utility vehicles and look into the implementation of the consolidated legislative salary structure for staff of the Assembly.

For the House of Assembly to perform its functions effectively in the year 2019 the total sum of **₦3,350,176,000** has been allocated for its recurrent and capital expenditure.

#### **CIVIL SERVICE COMMISSION:**

The Civil Service Commission is responsible for the appointment, promotion and discipline of civil servants in the State. The Commission will therefore be fully

empowered to undertake these responsibilities especially the on-going recruitment of staff to meet the shortfall of manpower in Ministries, Departments and Agencies.

For the Civil Service Commission to perform its functions effectively in the 2019 fiscal year, the total sum of **₦189,000,000** has been allocated to it for its recurrent and capital expenditures.

#### **MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS:**

The Ministry for Local Government and Emirate Affairs is responsible for coordinating and supervising the activities of Local Government Councils in the State. It also handles Joint Account of Local Governments as well as handle issues of Emirate Councils for peaceful and harmonious coexistence.

For the Ministry for Local Government and Emirate Affairs to effectively perform its functions in 2019, the total sum of **₦2,664,175,000** has been allocated to it for its recurrent and capital expenditures.

#### **CONCLUSION:**

Mr. Speaker and Honourable Members, I wish to once again extend my sincere appreciation and profound gratitude to all members of the Borno State House of Assembly, the State Executives of our dear Party, the APC and other Executives in the Party hierarchy as well as Party members, for their continues support and cooperation, over the years, which enabled to record remarkable achievements in various fields in the State. I urge you to continue in similar vein and not to relent in your determination to assist us in overcoming the formidable security and institutional challenges facing the State.

Mr Speaker, Honourable members and distinguished guests, as I said from beginning, this will be my last budget presentation as Governor of Borno State.

In the course of working with this house and all other components of our society, I might have inadvertently stepped on some toes either in my personal capacity or in the implementation of certain policy decisions which could not have been in the interest of certain individuals. To err is human and as human, I might have erred. I seek the forgiveness of everyone. On my part, I have lived with a policy of forgiving those who err against me before going to bed every night. I have wholeheartedly forgiven all those who might have erred against me.

Mr Speaker, Honourable Members, I will like to once again express my gratitude to this house. It is now my honour and eternally cherished privilege to lay before the house my last budget as Governor of Borno State. It is the 2019 **“Budget of Consolidation”** which we pray, hope and intend to implement for the good people of Borno State and for humanity.

Thank you for your attention and may Allah grant us lasting peace and prosperity in Borno State and rest of the Federal Republic of Nigeria.

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# BORNO STATE GOVERNMENT SUMMARY OF BUDGET 2019

<b>A. <u>REVENUE</u></b>		<b>N</b>
1 Ministries/Departments	15,081,779,000	
2 Boards and Parastatals	2,416,576,000	
3 Stabilization Revenue Fund	10t	17,498,355,000
<b>B. <u>ALLOCATION FROM THE FEDERATION ACCOUNT</u></b>		
1 Statutory Allocation	74,118,751,000	
2 Value Added Tax (VAT)	17,640,367,000	
3 Special Fund (Intervention fund/bailout)	13,911,167,375	<u>105,670,285,375</u>
<b>Total Recurrent Revenue, 2019</b>		<b><u>123,168,640,375</u></b>
<b>C. <u>Estimated Recurrent Expenditure, 2019</u></b>		
1 Personnel Costs (Ministries/Departments)		33,453,331,375
2 Overhead Cost (Ministries/Departments)		20,238,842,000
3 Miscellaneous Expenses		-
4 Consolidated Revenue Fund Charges		134,000,000
5 Pension and Gratuity		<u>10,200,000,000</u>
<b>TOTAL RECURRENT EXPENDITURE</b>		<b><u>64,026,173,375</u></b>
<b>D. <u>Recurrent Surplus</u></b>		<b><u>59,142,467,000</u></b>
<b>E. <u>Estimated Capital Receipts, 2019</u></b>		
1 Opening Balance		1,500,000,000
2 Transfer from Consolidated Revenue Fund		59,142,467,000
3 External Loans		10t
4 Internal Loans		-
5 Grants		20,070,837,000
6 Miscellaneous		-
<b>Total Capital Receipts</b>		<b><u>80,713,304,000</u></b>
<b>F. <u>Estimated Capital Expenditure, 2019</u></b>		
4 General Administration		10,083,050,000
1 Economic Sector		40,382,926,000
2 Law and Justice		703,200,000
3 Social Sector		29,544,128,000
<b>Total Capital Expenditure</b>		<b><u>80,713,304,000</u></b>
<b>G. <u>BUDGET SIZE</u></b>		<b><u>144,739,477,375</u></b>

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

S/NO	DESCRIPTION	APPROVED BUDGET 2019 N	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018 N
1	<b>Opening Balance</b>	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>1,653,750,000</b>	<b>2,500,000,000</b>
2	<b>Receipts:</b>					
3	Statutory Allocation	74,118,751,000	<b>77,824,688,550</b>	<b>81,715,922,978</b>	81,715,922,978	86,000,000,000
4	Value Added Tax	17,640,367,000	<b>18,522,385,350</b>	<b>19,448,504,618</b>	19,448,504,618	24,588,253,000
5	Independent Revenue	17,498,355,000	<b>18,373,272,750</b>	<b>19,291,936,388</b>	19,291,936,388	16,075,548,000
6	Aid & Grant	20,070,837,000	<b>21,074,378,850</b>	<b>22,128,097,793</b>	22,128,097,793	21,646,837,000
7	Other Capital Receipts	16,346,692,998	<b>17,164,027,648</b>	<b>18,022,229,030</b>	18,022,229,030	14,019,772,000
8	Special Fund	13,911,167,375	<b>14,606,725,744</b>	<b>15,337,062,031</b>	15,337,062,031	15,733,944,000
	<b>Total Receipts</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>175,943,752,836</b>	<b>180,564,354,000</b>
9	<b>Total Projected Funds Available</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>346,737,981,728</b>	<b>180,564,354,000</b>
10	<b>Expenditure:</b>					
11	<b>A: Recurrent Debt</b>					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	<b>Total Recurrent Debt</b>					
16	<b>B: Recurrent Non-Debt:</b>					
17	Personnel Cost	23,253,331,375	24,415,997,944	25,636,797,841	73,306,127,160	23,232,164,000
18	CRF Charges - Statutory Office Holders' Salaries	134,000,000	140,700,000	147,735,000	147,735,000	134,000,000
19	CRF Charges - Pensions & Gratuities	10,200,000,000	140,700,000	147,735,000	10,488,435,000	10,200,000,000
20	Overhead Costs	30,438,842,000	31,960,784,100	33,558,823,305	95,958,449,405	27,299,909,000
21	<b>Total Recurrent Non-Debt</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>
22	<b>Total Recurrent Expenditure</b>					

23	<b>C: Capital Expenditure Based on Programmes</b>					
	Economic Empowerment Through Agriculture (General)	6,758,050,000	7,095,952,500	7,450,750,125	21,304,752,625	9,882,000,000
25	Societal Re-orientation (General)	5,471,000,000	5,744,550,000	6,031,777,500	17,247,327,500	6,750,000,000
26	Poverty Alleviation	3,754,250,000	3,941,962,500	4,139,060,625	11,835,273,125	6,500,000,000
27	Improvements to Human Health (General)	6,904,400,000	7,249,620,000	7,612,101,000	21,766,121,000	12,650,000,000
28	Enhancing Skills & Knowledge (General)	10,111,800,000	10,617,390,000	11,148,259,500	31,877,449,500	8,560,000,000
29	Housing & Urban Development (General)	7,964,580,000	8,362,809,000	8,780,949,450	25,108,338,450	9,720,408,000
30	Gender (General)	2,750,000,000	2,887,500,000	3,031,875,000	8,669,375,000	1,500,000,000
31	Youth (General)	2,500,000,000	2,625,000,000	2,756,250,000	7,881,250,000	2,500,000,000
32	Environmental Improvement (General)	3,658,872,000	3,841,815,600	4,033,906,380	11,534,593,980	658,872,000
33	Water Resources & Rural Development	4,936,022,000	5,182,823,100	5,441,964,255	15,560,809,355	11,560,000,000
34	Information Communication & Technology (General)	5,048,321,000	5,300,737,050	5,565,773,903	15,914,831,953	5,048,321,000
35	Growing the Private Sector	3,343,050,000	3,510,202,500	3,685,712,625	10,538,965,125	8,265,133,000
36	Reform of Government & Governance (General)	5,280,550,000	5,544,577,500	5,821,806,375	16,646,933,875	8,500,487,000
37	Power (General)	3,652,359,000	3,834,976,950	4,026,725,798	11,514,061,748	3,702,359,000
40	Road (General)	8,580,050,000	9,009,052,500	9,459,505,125	27,048,607,625	12,611,000,000
45	<b>Total Capital Expenditure</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>254,448,690,860</b>	<b>108,408,580,000</b>
46	<b>Total Expenditure (Budget Size)</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>456,291,202,425</b>	<b>169,274,653,000</b>
47	<b>Budget Surplus/(Deficit)</b>					
48	<b>Financing of Deficit by Borrowing:</b>					
49	Internal Loans					
50	External Loans					
51	<b>Total Loans</b>					<b>0</b>
52	<b>Closing Balance</b>					

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

S/NO	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018
		N				N
1	<b>Opening Balance</b>	1,500,000,000	1,575,000,000	1,653,750,000	1,653,750,000	<b>2,500,000,000</b>
2	<b>Receipts:</b>					
3	Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
4	Value Added Tax	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
5	Independent Revenue	17,498,355,000	18,373,272,750	19,291,936,388	19,291,936,388	16,075,548,000
6	Aid & Grant	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	21,646,837,000
7	Capital Receipts	16,346,692,998	17,164,027,648	18,022,229,030	18,022,229,030	14,019,772,000
	Special Fund	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
8	<b>Total Receipts</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>175,943,752,836</b>	<b>180,564,354,000</b>
9	<b>Total Projected Funds Available</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>346,737,981,728</b>	<b>180,564,354,000</b>
10	<b>Expenditure:</b>					
11	<b>A: Recurrent Debt</b>					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	<b>Total Recurrent Debt</b>					
16	<b>B: Recurrent Non-Debt:</b>					
17	Personnel Cost	23,253,331,375	24,415,997,944	25,636,797,841	25,636,797,841	23,232,164,000
18	CRF Charges - Statutory Office Holders' Salaries	134,000,000	140,700,000	147,735,000	147,735,000	134,000,000
19	CRF Charges - Pensions & Gratuities	10,200,000,000				10,200,000,000
20	Overhead Costs	30,438,842,000	31,960,784,100	33,558,823,305	95,958,449,405	27,299,909,000
21	<b>Total Recurrent Non-Debt</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>
22	<b>Total Recurrent Expenditure</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>

23	<b>C: Capital Expenditure Based on Functions:</b>					
24	General Public Service	6,925,800,000	7,272,090,000	7,635,694,500	21,833,584,500	9,556,000,000
25	Public Order & Safety	6,017,300,000	6,318,165,000	6,634,073,250	18,969,538,250	5,952,000,000
26	Economic Affairs	9,938,000,000	10,434,900,000	10,956,645,000	31,329,545,000	13,743,740,000
27	Environmental Protection	7,740,012,000	8,127,012,600	8,533,363,230	24,400,387,830	10,457,000,000
28	Housing & Community Amenities	11,100,900,000	11,655,945,000	12,238,742,250	34,995,587,250	16,100,879,000
29	Health	12,421,221,000	13,042,282,050	13,694,396,153	39,157,899,203	15,725,000,000
30	Recreation, Culture & Religion	7,356,000,000	7,723,800,000	8,109,990,000	23,189,790,000	9,356,000,000
31	Education	9,500,256,000	9,975,268,800	10,474,032,240	29,949,557,040	13,962,325,000
32	Social Protection	9,713,815,000	10,199,505,750	10,709,481,038	30,622,801,788	13,555,636,000
33	<b>Total Capital Expenditure</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>254,448,690,860</b>	<b>108,408,580,000</b>
34	<b>Total Expenditure (Budget Size)</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>456,291,202,425</b>	<b>169,274,653,000</b>
35	<b>Budget Surplus/(Deficit)</b>					
36	<b>Financing of Deficit by Borrowing:</b>					
37	Internal Loans					
38	External Loans					
39	<b>Total Loans</b>					
40	<b>Closing Balance</b>					



**BORNO STATE GOVERNMENT**  
**CONSOLIDATED CAPITAL BUDGET SUMMARY 2019 (MASTER BUDGET)**  
**BASED ON SECTORS**

S/NO	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018
		N				N
1	<b>Opening Balance</b>	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>1,653,750,000</b>	<b>2,500,000,000</b>
2	<b>Receipts:</b>					
3	Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
4	Value Added Tax	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
5	Independent Revenue	17,498,355,000	18,373,272,750	19,291,936,388	19,291,936,388	16,075,548,000
6	Aid & Grant	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	21,646,837,000
7	Capital Receipts	-	-	-	-	14,019,772,000
	Special Fund	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
8	<b>Total Receipts</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>157,921,523,806</b>	<b>180,564,354,000</b>
9	<b>Total Projected Funds Available</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>311,551,725,050</b>	<b>180,564,354,000</b>
10	<b>Expenditure:</b>					
11	<b>A: Recurrent Debt</b>					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	<b>Total Recurrent Debt</b>					
16	<b>B: Recurrent Non-Debt:</b>					
17	Personnel Cost	23,253,331,375	24,415,997,944	25,636,797,841	25,636,797,841	23,232,164,000
18	CRF Charges - Statutory Office Holders' Salaries	134,000,000	140,700,000	147,735,000	147,735,000	134,000,000
19	CRF Charges - Pensions & Gratuities	10,200,000,000	10,710,000,000	11,245,500,000	11,245,500,000	10,200,000,000
20	Overhead Costs	30,438,842,000	31,960,784,100	33,558,823,305	33,558,823,305	27,299,909,000
21	<b>Total Recurrent Non-Debt</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>
22	<b>Total Recurrent Expenditure</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>201,842,511,565</b>	<b>60,866,073,000</b>

23	<b>C: Capital Expenditure Based on Sectors:</b>					
24	Administrative Sector	10,083,050,000	10,587,202,500	11,116,562,625	11,116,562,625	4,472,050,000
25	Economic Sector	40,382,926,000	42,402,072,300	44,522,175,915	44,522,175,915	33,567,052,000
26	Law & Justice Sector	703,200,000	738,360,000	775,278,000	775,278,000	822,200,000
27	Social Sector	29,544,128,000	31,021,334,400	32,572,401,120	32,572,401,120	26,254,128,000
28	<b>Total Capital Expenditure</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>88,986,417,660</b>	<b>65,115,430,000</b>
29	<b>Total Expenditure (Budget Size)</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>456,291,202,425</b>	<b>125,981,503,000</b>
30	<b>Budget Surplus/(Deficit)</b>					
31	<b>Financing of Deficit by Borrowing:</b>					
32	Internal Loans					
33	External Loans					
34	<b>Total Loans</b>					
35	<b>Closing Balance</b>					

**BORNO STATE GOVERNMENT**  
**SUMMARY OF TRANSFERS FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF)**  
**2019**

S/NO	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018
		N				N
1	<b>Opening Balance</b>	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>4,728,750,000</b>	<b>2,500,000,000</b>
	<b>Receipts:</b>					
1	Statutory Allocation from FAAC	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
2	Value Added Tax from FAAC	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
3	Independent Revenue IGR	17,498,355,000	18,373,272,750	19,291,936,388	19,291,936,388	16,075,548,000
4	Aid & Grant	20,070,837,000	21,074,378,850	22,128,097,793	63,273,313,643	21,646,837,000
5	Other Recurrent Receipts (Special Fund)	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
6	Other Capital Receipts (Loan)	-	-	-	-	14,019,772,000
	<b>Total Receipts</b>	<b>143,239,477,375</b>	<b>150,401,451,244</b>	<b>157,921,523,806</b>	<b>199,066,739,656</b>	<b>180,564,354,000</b>
9	<b>Total Projected Funds Available</b>	<b>143,239,477,375</b>	<b>150,401,451,244</b>	<b>157,921,523,806</b>	<b>308,322,975,050</b>	<b>180,564,354,000</b>
	<b>Expenditure:</b>					
11	<b>A: Recurrent Debt</b>					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	<b>Total Recurrent Debt</b>					
16	<b>B: Recurrent Non-Debt:</b>					
17	Personnel Cost	33,453,331,375	35,125,997,944	36,882,297,841	36,882,297,841	33,432,164,000
18	CRF Charges - Statutory Office Holders' Salaries	134,000,000	140,700,000	147,735,000	147,735,000	134,000,000
19	CRF Charges - Pensions & Gratuities	10,200,000,000	10,710,000,000	11,245,500,000	11,245,500,000	-
20	Overhead Costs	20,238,842,000	21,250,784,100	22,313,323,305	63,802,949,405	27,299,909,000
21	<b>Total Recurrent Non-Debt</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>201,842,511,565</b>	<b>60,866,073,000</b>
22	<b>Total Recurrent Expenditure</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>

23	<b>Transfers to CDF (LINE 9-22)</b>	<b>59,142,467,000</b>	<b>62,099,590,350</b>	<b>65,204,569,868</b>	<b>127,304,160,218</b>	<b>81,531,672,000</b>
24	<b>Estimated Capital Receipts:</b>					
25	a. Opening Balance of CDF	1,500,000,000	1,575,000,000	1,653,750,000	3,228,750,000	2,500,000,000
26	b. Transfers from CRF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,531,672,000
27	c. Internal Loans	-	-	-	-	-
28	d. External Loans					
29	e. Aid & Grants	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	21,646,837,000
30	f. Other Capital Receipts	16,346,692,998	17,164,027,648	18,022,229,030	51,532,949,676	21,646,837,000
31	<b>Total Estimated Capital Receipts</b>	<b>97,059,996,998</b>				
32	<b>Estimated Capital Expenditure</b>	<b>97,059,996,998</b>				<b>127,325,346,000</b>
33	<b>Total Budget Size</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>507,824,152,101</b>	<b>188,191,419,000</b>
34	<b>Estimated Closing Balance</b>					-

**BORNO STATE GOVERNMENT  
2019 REVENUE BUDGET  
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2019- 2021**

CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2018
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010100	Share of Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
11010200	Share of VAT	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
11010300	Share of Excess Crude	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
	<b>Share of Federation A/c Allocation -Sub Total</b>	<b>105,670,285,375</b>	<b>110,953,799,644</b>	<b>116,501,489,626</b>	<b>333,125,574,645</b>	<b>126,322,197,000</b>
	<b>INDEPENDENT REVENUE (IGR)</b>					
12010100	Personal Income Tax	3,749,112,000	3,936,567,600	4,133,395,980	4,133,395,980	3,570,581,000
12020100	Licences	23,070,837,000	24,224,378,850	25,435,597,793	25,435,597,793	120,760,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,831,734,000	2,973,320,700	3,121,986,735	3,121,986,735	2,357,625,000
12020500	Fines	15,098,000	15,852,900	16,645,545	16,645,545	14,472,000
12020600	Sales	1,421,863,000	1,492,956,150	1,567,603,958	1,567,603,958	1,478,906,000
12020700	Earnings	857,942,000	900,839,100	945,881,055	945,881,055	887,227,000
12020800	Rent on Government Building	90,945,000	95,492,250	100,266,863	100,266,863	91,321,000
12020900	Rent on Land and Others	70,904,000	74,449,200	78,171,660	78,171,660	70,528,000
12021000	Repayments - General					
12021100	Investment Income	567,788,000	596,177,400	625,986,270	625,986,270	567,788,000
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	2,398,643,000
12021300	Reimbursement - General					
13010100	Domestic Aids	2,902,185,000	3,047,294,250	3,199,658,963	3,199,658,963	2,326,572,000
	Boards and Parastatals	2,416,576,000	2,537,404,800	2,664,275,040	2,664,275,040	2,191,125,000
	<b>Independent Revenue - Sub Total</b>	<b>40,393,627,000</b>	<b>42,413,308,350</b>	<b>44,533,973,768</b>	<b>86,947,282,118</b>	<b>16,075,548,000</b>
	Arreas of Revenue					-
	<b>OTHER REVENUE SOURCES</b>					
<b>13010100</b>	<b>DOMESTIC AID</b>					
13010101	Current Domestic Aids					
13010102	Capital Domestic Aids					
<b>13010200</b>	<b>FOREIGN AID</b>					
13010201	Current Foreign Aid					
13010202	Capital Foreign Aid					
<b>13020100</b>	<b>DOMESTIC GRANTS</b>					

13020101	Current Domestic Grant					4,019,772,000
13020102	Capital Domestic Grant					
<b>13020200</b>	<b>FOREIGN GRANTS</b>					
13020201	Current Foreign Grant					
13020201	Capital Foreign Grant	20,070,837,000.00	21,074,378,850	22,128,097,793	22,128,097,793	229,109,970.00
<b>14000000</b>	<b>CAPITAL DEVELOPMENT (CDF) RECEIPTS</b>					
14010101	Transfer from CRF to CDF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,715,814,000
14020201	Other Capital Receipts to CDF	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	4,019,772,000
14020202	Sale of Fixed Assets					
<b>14030000</b>	<b>LOANS/BORROWINGS RECEIPTS</b>					
<b>14030100</b>	<b>Domestic Borrowings/Loans Receipts</b>					
14030301	Domestic Loans/Borrowings from Financial Institutions					10,000,000,000
14030302	Domestic Loans/Borrowings from other Government Entities					
14030303	Domestic Loans/Borrowings from Other Entities/Organisations					
<b>14030200</b>	<b>International Loans/Borrowings Receipts</b>					
14030201	International Loans/Borrowings from Financial Institutions					
14030202	International Loans/Borrowings from other Government Entities					
14030203	International Loans/Borrowings from Other Entities/Organisations					
	<b>TOTAL REVENUE</b>	<b>79,213,304,000</b>	<b>83,173,969,200</b>	<b>87,332,667,660</b>	<b>87,332,667,660</b>	<b>95,735,586,000</b>
<b>14000000</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>					
14010101	Transfer from CRF to CDF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,715,814,000
14020201	Other Capital Receipts to CDF	21,570,837,000	22,649,378,850	23,781,847,793	23,781,847,793	26,930,769,000
<b>14030100</b>	<b>Domestic Loans/Borrowings Receipts</b>					
14030301	Domestic Loans from Financial Institutions					10,000,000,000
14030302	Domestic Loans from Other Govt Entities					
14030303	Domestic Loans from Other Entities					
<b>14030200</b>	<b>International Loans/Borrowings Receipts</b>					
14030201	International Loans from Financial Institutions					
14030202	International Loans from Other Government Entities					
14030203	International Loans from Other Entities					
	<b>TOTAL CAPITAL DEV. FUND RECEIPT</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>88,986,417,660</b>	<b>118,646,583,000</b>

**BORNO STATE GOVERNMENT**  
**2019 REVENUE BUDGET**  
**SUMMARY OF TOTAL REVENUE BUDGET BY SECTOR 2019 - 2021**

CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2018
						<b>N</b>
<b>01</b>	<b>ADMINISTRATION SECTOR</b>					
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	33,570,000
O12500100100	Head of Service	4,412,000	5,660,550	5,943,578	16,016,128	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.	526,940,000	553,287,000	580,951,350	580,951,350	333,264,000
O14700100100	Civil Service Commission	130,000	136,500	143,325	143,325	102,000
O12300100100	Local Government Service Commission	449,204,000	471,664,200	495,247,410	495,247,410	428,685,000
O14800100100	State Independent Electoral Commission					
	Local Government Pensions Board	1,215,709,000	1,276,494,450	1,340,319,173	1,340,319,173	1,004,528,000
O11113200100	Ministry of Inter-Governmental Affairs & Special Duties					
						<b>1,810,152,000</b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
O21500100100	Ministry of Agriculture & Natural Resources	268,025,000	281,426,250	295,497,563	295,497,563	268,025,000
O22000100100	Ministry of Finance	4,009,534,000	4,210,010,700	4,420,511,235	4,420,511,235	4,009,534,000
O22200100100	Ministry of Trade, Investment, & Tourism	302,609,000	317,739,450	333,626,423	333,626,423	302,609,000
O23400100100	Ministry of Works & Transport	2,714,949,000	2,850,696,450	2,993,231,273	2,993,231,273	2,269,377,000
O25200100100	Ministry of Water Resources	21,139,000	22,195,950	23,305,748	23,305,748	27,385,000
O25300100100	Ministry of Housing & Energy	124,294,000	130,508,700	137,034,135	137,034,135	124,294,000
O26000100100	Ministry of Land & Survey	187,655,000	197,037,750	206,889,638	206,889,638	198,386,000
O22000800100	Board of Internal Revenue	4,042,432,000	4,244,553,600	4,456,781,280	4,456,781,280	3,849,933,000
	Ministry of Budget & Planning	300,000	315,000	330,750	330,750	315,000
	Ministry of Animal Resources & Fisheries Developme	56,365,000	59,183,250	62,142,413	62,142,413	56,365,000
						<b>11,106,223,000</b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
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
						<b>603,622,000</b>

	<b>05 SOCIAL SECTOR</b>					
O51300100100	Ministry of Poverty Alleviation & Youth Empowerme	54,674,000			54,674,000	54,629,000
O51400100100	Ministry of Women Affairs & Social Development	1,706,000			1,706,000	1,706,000
O51700100100	Ministry of Education	132,026,000			132,026,000	132,026,000
O52100100100	Ministry of Health	13,830,000			13,830,000	13,830,000
O53500100100	Ministry of Environmnet	12,589,000			12,589,000	11,998,000
53900100100	Ministry of Sports Development					
55100100100	Ministry for Local Govt & Emirate Affairs	300,474,000	15,295,831,950	16,060,623,548	31,656,929,498	150,237,000
	Ministry of Religious Affairs & Special Education					
	Ministry of Higher Education					
<b>O25200100100</b>						
						<b>364,426,000</b>
<b>BOARDS AND PARASTATALS REVENUE</b>		<b>2,416,576,000</b>	30,544,884,300	32,072,128,515	<b>62,617,012,815</b>	<b>2,191,125,000</b>
<b>Total Independent Revenue</b>		<b>17,498,355,000</b>	<b>61,136,548,200</b>	<b>64,193,375,610</b>	<b>110,559,463,410</b>	<b>16,075,548,000</b>



**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET**

**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2019 - 2021)**

		<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / SUPPLEMENTARY 2018</b>
		<b>N</b>				<b>N</b>
<b>01</b>	<b>ADMINISTRATIVE SECTOR</b>					
	Personnel Cost	2,917,752,000	3,063,639,600	3,216,821,580	3,216,821,580	3,608,604,000
	Overhead Cost	6,033,456,000	6,335,128,800	6,651,885,240	6,651,885,240	6,785,024,000
	Consolidated Revenue Fund Charges					
	Capital Expenditure	10,083,050,000	10,587,202,500	11,116,562,625	11,116,562,625	16,159,826,000
	<b>Administrative Sector Sub-Total</b>	<b>19,034,258,000</b>	<b>19,985,970,900</b>	<b>20,985,269,445</b>	<b>40,971,240,345</b>	<b><u>26,553,454,000</u></b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
	Personnel Cost	5,876,320,000	6,170,136,000	6,478,642,800	6,478,642,800	17,926,801,000
	Overhead Cost	17,764,825,000	18,653,066,250	19,585,719,563	19,585,719,563	5,155,555,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	147,735,000	133,500,000.00
	Capital Expenditure	40,382,926,000	42,402,072,300	44,522,175,915	44,522,175,915	62,735,740,000
	<b>Economic Sector Sub-Total</b>	<b><u>64,158,071,000</u></b>	<b><u>67,365,974,550</u></b>	<b><u>70,734,273,278</u></b>	<b><u>70,734,273,278</u></b>	<b><u>85,951,596,000</u></b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
	Personnel Cost	2,016,380,375	2,117,199,394	2,223,059,363	2,223,059,363	1,049,020,000
	Overhead Cost	1,053,986,000	1,106,685,300	1,162,019,565	1,162,019,565	403,402,000
	Consolidated Revenue Fund Charges					

	Capital Expenditure	703,200,000	738,360,000	775,278,000	775,278,000	1,129,000,000
	<b>Law &amp; Justice Sector Sub-Total</b>	<b><u>3,773,566,375</u></b>	<b><u>3,962,244,694</u></b>	<b><u>4,160,356,928</u></b>	<b><u>8,122,601,622</u></b>	<b><u>2,581,422,000</u></b>
<b>O5</b>	<b>SOCIAL SECTOR</b>					
	Personnel Cost	22,642,879,000	23,775,022,950	24,963,774,098	24,963,774,098	19,721,975,000
	Overhead Cost	5,586,575,000	5,865,903,750	6,159,198,938	6,159,198,938	8,398,050,000
	Consolidated Revenue Fund Charges					
	Capital Expenditure	29,544,128,000	31,021,334,400	32,572,401,120	32,572,401,120	38,622,017,000
	<b>Social Sector Sub-Total</b>	<b><u>57,773,582,000</u></b>	<b><u>60,662,261,100</u></b>	<b><u>63,695,374,155</u></b>	<b><u>124,357,635,255</u></b>	<b><u>66,742,042,000</u></b>
	<b>Total Expenditure Based on Function/Sector</b>	<b><u>144,739,477,375</u></b>	<b><u>151,976,451,244</u></b>	<b><u>159,575,273,806</u></b>	<b><u>311,551,725,050</u></b>	<b><u>181,828,514,000.0</u></b>
	<b>Summary of Total Expenditure Based on Nature</b>					
	Personnel Cost	33,453,331,375	35,125,997,944	36,882,297,841	72,008,295,785	42,306,400,000
	Overhead Cost	30,438,842,000	31,960,784,100	33,558,823,305	65,519,607,405	20,742,031,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	137,527,903,190	133,500,000
	Capital Expenditure	<u>80,713,304,000</u>	84,748,969,200	88,986,417,660	<u>173,735,386,860</u>	<u>118,646,583,000</u>
	<b>Total Expenditure Based on Nature</b>	<b><u>144,739,477,375</u></b>	<b><u>151,976,451,244</u></b>	<b><u>159,575,273,806</u></b>	<b><u>311,551,725,050</u></b>	<b><u>181,828,514,000.0</u></b>

**BORNO STATE GOVERNMENT  
2019 REVENUE BUDGET  
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2019- 2021**

CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2018
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010100	Share of Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
11010200	Share of VAT	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
11010300	Share of Excess Crude	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
	<b>Share of Federation A/c Allocation -Sub Total</b>	<b>105,670,285,375</b>	<b>110,953,799,644</b>	<b>116,501,489,626</b>	<b>333,125,574,645</b>	<b>126,322,197,000</b>
	<b>INDEPENDENT REVENUE (IGR)</b>					
12010100	Personal Income Tax	3,749,112,000	3,936,567,600	4,133,395,980	4,133,395,980	3,570,581,000
12020100	Licences	175,565,000	184,343,250	193,560,413	193,560,413	120,760,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,831,734,000	2,973,320,700	3,121,986,735	3,121,986,735	2,357,625,000
12020500	Fines	15,098,000	15,852,900	16,645,545	16,645,545	14,472,000
12020600	Sales	1,421,863,000	1,492,956,150	1,567,603,958	1,567,603,958	1,478,906,000
12020700	Earnings	857,942,000	900,839,100	945,881,055	945,881,055	887,227,000
12020800	Rent on Government Building	90,945,000	95,492,250	100,266,863	100,266,863	91,321,000
12020900	Rent on Land and Others	70,904,000	74,449,200	78,171,660	78,171,660	70,528,000
12021000	Repayments - General					
12021100	Investment Income	567,788,000	596,177,400	625,986,270	625,986,270	567,788,000
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	2,398,643,000
12021300	Reimbursement - General					
13010100	Domestic Aids	2,902,185,000	3,047,294,250	3,199,658,963	3,199,658,963	2,326,572,000
	Boards and Parastatals	2,416,576,000	2,537,404,800	2,664,275,040	2,664,275,040	2,191,125,000
	<b>Independent Revenue - Sub Total</b>	<b>17,498,355,000</b>	<b>18,373,272,750</b>	<b>19,291,936,388</b>	<b>37,665,209,138</b>	<b>16,075,548,000</b>
	Arreas of Revenue					-

	<b>OTHER REVENUE SOURCES</b>					
<b>13010100</b>	<b>DOMESTIC AID</b>					
13010101	Current Domestic Aids					
13010102	Capital Domestic Aids					
<b>13010200</b>	<b>FOREIGN AID</b>					
13010201	Current Foreign Aid					
13010202	Capital Foreign Aid					
<b>13020100</b>	<b>DOMESTIC GRANTS</b>					
13020101	Current Domestic Grant					4,019,772,000
13020102	Capital Domestic Grant					
<b>13020200</b>	<b>FOREIGN GRANTS</b>					
13020201	Current Foreign Grant					
13020201	Capital Foreign Grant	3,724,144,002.00	3,910,351,202	4,105,868,762	4,105,868,762	229,109,970,000
<b>14000000</b>	<b>CAPITAL DEVELOPMENT (CDF) RECEIPTS</b>					
14010101	Transfer from CRF to CDF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,715,814,000
14020201	Other Capital Receipts to CDF	5,224,144,002	5,485,351,202	5,759,618,762	5,759,618,762	4,019,772,000
14020202	Sale of Fixed Assets					
<b>14030000</b>	<b>LOANS/BORROWINGS RECEIPTS</b>					
<b>14030100</b>	<b>Domestic Borrowings/Loans Receipts</b>					
14030301	Domestic Loans/Borrowings from Financial Institutions					10,000,000,000
14030302	Domestic Loans/Borrowings from other Government Entities					
14030303	Domestic Loans/Borrowings from Other Entities/Organisations					
<b>14030200</b>	<b>International Loans/Borrowings Receipts</b>					
14030201	International Loans/Borrowings from Financial Institutions					
14030202	International Loans/Borrowings from other Government Entities					
14030203	International Loans/Borrowings from Other Entities/Organisations					
	<b>TOTAL REVENUE</b>	<b>64,366,611,002</b>	<b>67,584,941,552</b>	<b>70,964,188,630</b>	<b>70,964,188,630</b>	<b>95,735,586,000</b>
<b>14000000</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>					
14010101	Transfer from CRF to CDF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,715,814,000
14020201	Other Capital Receipts to CDF	21,570,837,000	22,649,378,850	23,781,847,793	23,781,847,793	26,930,769,000
<b>14030100</b>	<b>Domestic Loans/Borrowings Receipts</b>					
14030301	Domestic Loans from Financial Institutions					10,000,000,000
14030302	Domestic Loans from Other Govt Entities					
14030303	Domestic Loans from Other Entities					
<b>14030200</b>	<b>International Loans/Borrowings Receipts</b>					
14030201	International Loans from Financial Institutions					
14030202	International Loans from Other Government Entities					
14030203	International Loans from Other Entities					
	<b>TOTAL CAPITAL DEV. FUND RECEIPT</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>88,986,417,660</b>	<b>118,646,583,000</b>

**BORNO STATE GOVERNMENT**  
**SUMMARY OF TOTAL REVENUE BUDGET BY TYPE/NATURE 2019 - 2021**

CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2018
	<b>SHARE OF FEDERATION ACCOUNT ALLOCATION</b>					
11010100	Share of Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
11010200	Share of VAT	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
11010300	Share of Excess Crude	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
	<b>Share of Federation Account Allocation -Sub Total</b>	<b>105,670,285,375</b>	<b>110,953,799,644</b>	<b>116,501,489,626</b>	<b>227,455,289,270</b>	<b>126,322,197,000</b>
	<b>INDEPENDENT REVENUE</b>					
12010100	Personal Income Tax	3,749,112,000	3,936,567,600	4,133,395,980	4,133,395,980	3,570,581,000
12020100	Licences	175,565,000	184,343,250	193,560,413	193,560,413	120,760,000
12020200	Mining Rents					
12020300	Royalties					
12020400	Fees	2,831,734,000	2,973,320,700	3,121,986,735	3,121,986,735	2,357,625,000
12020500	Fines	15,098,000	15,852,900	16,645,545	16,645,545	14,472,000
12020600	Sales	1,421,863,000	1,492,956,150	1,567,603,958	1,567,603,958	1,478,906,000
12020700	Earnings	857,942,000	900,839,100	945,881,055	945,881,055	887,227,000
12020800	Rent on Government Building	90,945,000	95,492,250	100,266,863	100,266,863	91,321,000
12020900	Rent on Land and Others	70,904,000	74,449,200	78,171,660	78,171,660	70,528,000
12021000	Repayments					
12021100	Investment Income	567,788,000	596,177,400	625,986,270	625,986,270	567,788,000
12021200	Interest Earned	2,398,643,000	2,518,575,150	2,644,503,908	2,644,503,908	2,398,643,000
12021300	Reimbursement					
13010100	Domestic Aids	2,902,185,000	3,047,294,250	3,199,658,963	3,199,658,963	2,326,572,000
	Boards and Parastatals	2,416,576,000	2,537,404,800	2,664,275,040	2,664,275,040	2,191,125,000
	<b>Independent Revenue - Sub Total</b>	<b>17,498,355,000</b>	<b>18,373,272,750</b>	<b>19,291,936,388</b>	<b>55,163,564,138</b>	<b>16,075,548,000</b>
	<b>OTHER REVENUE SOURCES</b>					
14030100	Domestic Loans					10,000,000,000
14030200	International Loans					
13020301	Current Domestic Grant					-
31080101	Arreas of Revenue					-
	<b>Opening Balance</b>	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>1,653,750,000</b>	<b>2,500,000,000</b>
	Aid & Grant	16,346,693,000	17,164,027,650	18,022,229,033	18,022,229,033	22,910,997,000
	Special Fund					
	Other Capital Receipts	3,724,144,002	3,910,351,202	4,105,868,762	4,105,868,762	4,019,772,000
	<b>Other Revenue Sources - Sub Total</b>	<b>21,570,837,002</b>	<b>22,649,378,852</b>	<b>23,781,847,795</b>	<b>46,431,226,647</b>	<b>39,430,769,000</b>
	<b>TOTAL REVENUE</b>	<b>144,739,477,377</b>	<b>151,976,451,246</b>	<b>159,575,273,808</b>	<b>329,050,080,054</b>	<b>181,828,514,000</b>

**BORNO STATE GOVERNMENT**  
**2019 REVENUE BUDGET**  
**SUMMARY OF TOTAL REVENUE BUDGET BY SECTOR 2019 - 2021**

CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET 2018
						<b>N</b>
<b>01</b>	<b>ADMINISTRATION SECTOR</b>					
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	33,570,000
O12500100100	Head of Service	4,412,000	5,660,550	5,943,578	16,016,128	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.	526,940,000	553,287,000	580,951,350	580,951,350	333,264,000
O14700100100	Civil Service Commission	130,000	136,500	143,325	143,325	102,000
O12300100100	Local Government Service Commission	449,204,000	471,664,200	495,247,410	495,247,410	428,685,000
O14800100100	State Independent Electoral Commission					
	Local Government Pensions Board	1,215,709,000	1,276,494,450	1,340,319,173	1,340,319,173	1,004,528,000
O11113200100	Ministry of Inter-Governmental Affairs & Special Duties					
						<b>1,810,152,000</b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
O21500100100	Ministry of Agriculture & Natural Resources	268,025,000	281,426,250	295,497,563	295,497,563	268,025,000
O22000100100	Ministry of Finance	4,009,534,000	4,210,010,700	4,420,511,235	4,420,511,235	4,009,534,000
O22200100100	Ministry of Trade, Investment, & Tourism	302,609,000	317,739,450	333,626,423	333,626,423	302,609,000
O23400100100	Ministry of Works & Transport	2,714,949,000	2,850,696,450	2,993,231,273	2,993,231,273	2,269,377,000
O25200100100	Ministry of Water Resources	21,139,000	22,195,950	23,305,748	23,305,748	27,385,000
O25300100100	Ministry of Housing & Energy	124,294,000	130,508,700	137,034,135	137,034,135	124,294,000
O26000100100	Ministry of Land & Survey	187,655,000	197,037,750	206,889,638	206,889,638	198,386,000
O22000800100	Board of Internal Revenue	4,042,432,000	4,244,553,600	4,456,781,280	4,456,781,280	3,849,933,000
	Ministry of Budget & Planning	300,000	315,000	330,750	330,750	315,000
	Ministry of Animal Resources & Fisheries Developme	56,365,000	59,183,250	62,142,413	62,142,413	56,365,000
						<b>11,106,223,000</b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
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
						<b>603,622,000</b>

	<b>05 SOCIAL SECTOR</b>					
O51300100100	Ministry of Poverty Alleviation & Youth Empowerme	54,674,000			54,674,000	54,629,000
O51400100100	Ministry of Women Affairs & Social Development	1,706,000			1,706,000	1,706,000
O51700100100	Ministry of Education	132,026,000			132,026,000	132,026,000
O52100100100	Ministry of Health	13,830,000			13,830,000	13,830,000
O53500100100	Ministry of Environmnet	12,589,000			12,589,000	11,998,000
53900100100	Ministry of Sports Development					
55100100100	Ministry for Local Govt & Emirate Affairs	300,474,000	15,295,831,950	16,060,623,548	31,656,929,498	150,237,000
	Ministry of Religious Affairs & Special Education					
	Ministry of Higher Education					
<b>O25200100100</b>						
						<b>364,426,000</b>
<b>BOARDS AND PARASTATALS REVENUE</b>		<b>2,416,576,000</b>	30,544,884,300	32,072,128,515	<b>62,617,012,815</b>	<b>2,191,125,000</b>
<b>Total Independent Revenue</b>		<b>17,498,355,000</b>	<b>61,136,548,200</b>	<b>64,193,375,610</b>	<b>110,559,463,410</b>	<b>16,075,548,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>BORNO STATE INTERNAAL REVENUE SERVICE</b>		
<b>MDA CODE</b>	<b>O22000800100</b>		
<b>ECON CODE</b>		<b>2019</b>	<b>2018</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>	<b>N</b>	<b>N</b>
	Pay As You Earn (PAYE)	2,949,503,000	2,809,050,000
	Direct Assessment	57,750,000	55,000,000
	Stamp Duties	60,513,000	57,631,000
	Withholding Tax	113,558,000	108,150,000
	Capital Gains Tax	567,788,000	540,750,000
	<b>Total Personal Taxes</b>	<b>3,749,112,000</b>	<b>3,570,581,000</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020401	Taxi Registration Fees	65,580,000	62,457,000
12020402	Road Traffic Regulation Fees	1,253,000	1,193,000
12020403	motor Vehicle Registration Fees	113,558,000	108,150,000
	<b>Total Fees</b>	<b>180,391,000</b>	<b>171,800,000</b>
<b>12020500</b>	<b>FINES - GENERAL</b>		
12020501	Penalty for Offences	13,146,000	12,520,000
	<b>Total Fines</b>	<b>13,146,000</b>	<b>12,520,000</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
12020162	Motor Vehicle Licence	10,266,000	9,777,000
12020163	Driving Licence/Learners' Permit	51,331,000	48,887,000
12020164	Certificate of Road Worthiness	38,186,000	36,368,000
	<b>Total Licence</b>	<b>99,783,000</b>	<b>95,032,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>4,042,432,000</b>	<b>3,849,933,000</b>



**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF FINANCE</b>		
<b>MDA CODE</b>	<b>O22000100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020417	Registration of Contractors	56,779,000	56,779,000
12020427	Tender Fees General	5,678,000	5,678,000
		<b>62,457,000</b>	<b>62,457,000</b>
<b>12020500</b>	<b>FINES - GENERAL</b>		
	Arrears of Revenue		-
			-
<b>12020600</b>	<b>SALES GENERAL</b>		
12020604	Sales of Condemned Store	71,401,000	71,401,000
12020614	Owner Occupier Scheme (Civil Servants)	251,972,000	251,972,000
12020611	Sales of Govt. Boarded Plants & Vehicles	414,091,000	414,091,000
		<b>737,464,000</b>	<b>737,464,000</b>
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>		
12020801	Rent on Staff Quarters	1,381,000	1,381,000
12020803	Rent from Borno Guest House - Kaduna	27,607,000	27,607,000
		<b>28,988,000</b>	<b>28,988,000</b>
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>		
12020901	Rent from Liaison Offices Landed Property	55,213,000	55,213,000
		<b>55,213,000</b>	<b>55,213,000</b>
<b>12021100</b>	<b>INVESTMENT INCOME</b>		
12021101	Dividend	567,788,000	567,788,000
		<b>567,788,000</b>	<b>567,788,000</b>
<b>12021200</b>	<b>INTEREST EARNINGS</b>		
12021210	Interest : Bank Deposit	2,338,047,000	2,338,047,000
12021201	Administrative Charges on Staff Loans	60,596,000	60,596,000
		<b>2,398,643,000</b>	<b>2,398,643,000</b>
<b>13010100</b>	<b>DOMESTIC AIDS</b>		
13010101	Federal Pension Grant	158,981,000	158,981,000
		<b>158,981,000</b>	<b>158,981,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>4,009,534,000</b>	<b>4,009,534,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	BUDGET & PLANNING	2019	2018
MDA CODE		N	N
ECON CODE		N	N
12020600	SALES GENERAL		
12020601	Sales of Printed Budget	300,000	315,000
		<b>300,000</b>	<b>315,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>300,000</b>	<b>315,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF LANDS AND SURVEY</b>		
<b>MDA CODE</b>	<b>O26000100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020437	Deed Preparation Fees	4,404,000	4,403,000
12020438	Document registration & Search Fees	37,073,000	37,073,000
12020453	Application Fees - Right of Occupancy	13,210,000	13,210,000
12020454	Petrol filling station fees	15,531,000	55,310,000
12020455	Penal Rent Fees	553,000	553,000
12020456\	Site plan processing fees	1,216,000	1,216,000
12020438	Survey charges fees	11,049,000	11,049,000
12020448	Development levy fees	15,315,000	15,315,000
12020449	Site and services scheme	3,768,000	3,768,000
12020447	Land use fees	3,768,000	3,768,000
	Settlement charges		-
12020457	Change of purpose fees	973,000	926,000
12020458	Surrender and Subdivision fees	1,094,000	1,094,000
12020459	Re-grant fees	851,000	851,000
12020460	Devolution order fees	729,000	729,000
12020404	GSM Operators Fees	25,000,000	10,000,000
12020405	Bank Operators Fees	25,000,000	10,000,000
	<b>Total Fees Revenue</b>	<b>159,534,000</b>	<b>169,265,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Recovery of compensation	3,021,000	4,021,000
12020602	Sales of map	402,000	402,000
12020603	Improvement sales	8,712,000	8,712,000
12020604	Replacement of broken beacons	671,000	671,000
	<b>Total Sales Revenue</b>	<b>12,806,000</b>	<b>13,806,000</b>
<b>12020900</b>	<b>RENT - GENERAL</b>		
12020901	Rent on all Plots	15,315,000	15,315,000
	<b>Total Rent Revenue</b>	<b>15,315,000</b>	<b>15,315,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>187,655,000</b>	<b>198,386,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>		
<b>MDA CODE</b>	<b>O25300100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
	Building Plan Sales		
12020614	Sales of Dilapidated Public Building		
12020614	Owner Occupier Scheme (Non Civil Servants)	62,457,000	62,457,000
		<b>62,457,000</b>	<b>62,457,000</b>
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDING - GENERAL</b>		
12020801	Rent from Staff Quarters	11,924,000	11,924,000
12020803	Rent of Shopping Complex at 303/202 Housing Estate	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
		<b>61,837,000</b>	<b>61,837,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>124,294,000</b>	<b>124,294,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF WORKS &amp; TRANSPORT</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O22900100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020427	Tender Fees	1,500,000,000	995,006,000
12020439	Agency Fees		60,775,000
12020440	Road Cutting	50,000,000	36,050,000
12020441	Workshop Private repairs	70,083,000	63,000,000
12020442	Direct Labour Charges	250,000,000	250,395,000
12020443	Weight and Measure fee (Bridge)	10,000,000	-
		<b>1,880,083,000</b>	<b>1,405,226,000</b>
<b>12020700</b>	<b>EARNINGS - GENERAL</b>		
12020703	Hire of plants and equipments	290,000,000	253,050,000
12020711	Private repairs of vehicles etc	11,866,000	10,763,000
12020711	Hiring of Marini Asphalt Mixing Plant	233,000,000	231,525,000
12020711	Hiring of Quarries and selling of Chippings	300,000,000	368,813,000
		<b>834,866,000</b>	<b>864,151,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>2,714,949,000</b>	<b>2,269,377,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>		
<b>MDA CODE</b>	<b>O21500100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020122	Produce Buying License/Certificate of Registration	350,000	350,000
12020450	Produce Inspection Fees	1,750,000	1,750,000
		<b>2,100,000</b>	<b>2,100,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Sales of Fertilizer from BOFCO Plant	30,000,000	30,000,000
12020602	Fertilizer Sales (From FGN)	10,000,000	10,000,000
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
		<b>262,535,000</b>	<b>262,535,000</b>
<b>12020700</b>	<b>EARNINGS - GENERAL</b>		
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
		<b>3,390,000</b>	<b>3,390,000</b>
	<b>Total Rent Revenue</b>	<b>268,025,000</b>	<b>268,025,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT		
MDA CODE		2019	2018
ECON CODE		N	N
<b>12020400</b>	<b>FEES - GENERAL</b>		
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
		<b>39,330,000</b>	<b>39,330,000</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
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
		<b>17,035,000</b>	<b>17,035,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>56,365,000</b>	<b>56,365,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF EDUCATION</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O51700100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020400</b>	<b>FEES - GENERAL</b>		
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
		<b>131,274,000</b>	<b>131,274,000</b>
<b>12020500</b>	<b>FINES - GENERAL</b>		
12020501	Education Levy	752,000	752,000
		<b>752,000</b>	<b>752,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>132,026,000</b>	<b>132,026,000</b>



**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT		
MDA CODE	O51400100100	2019	2018
ECON CODE		N	N
<b>12020600</b>	<b>SALES - GENERAL</b>		
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
		<b>1,706,000</b>	<b>1,706,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>1,706,000</b>	<b>1,706,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF POVERTY ALLEVIATION &amp; YOUTH EMPOWERMENT</b>		
<b>MDA CODE</b>	<b>O51300100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020401	Registration of Social Clubs & Associations	322,000	1,193,000
12020402	Cooperative Flour Mills	268,000	243,000
12020403	Printing Press	419,000	380,000
12020404	Registration Fees for Cooperative Societies	2,112,000	2,011,000
12020405	Audit and Supervision Fees		500,000
12020406	Lamisula Tailoring & Fashion Plaza	1,520,000	
		<b>4,319,000</b>	<b>4,327,000</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
12020101	Commercial Video Licences	235,000	182,000
		<b>235,000</b>	<b>182,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020711	Sales of Pilot Flour Mills Products	50,000,000	50,000,000
		<b>50,000,000</b>	<b>50,000,000</b>
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDING - GENERAL</b>		
12020803	Youth Center	120,000	120,000
		<b>120,000</b>	<b>120,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>54,674,000</b>	<b>54,629,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF TRADE, INVESTMENT, &amp; TOURISM</b>		
<b>MDA CODE</b>	<b>O22200100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020449	Registration of Business Premises	9,000,000	9,000,000
		<b>9,000,000</b>	<b>9,000,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
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	100,000,000
12020711	Neital Shoes Nigeria Ltd	47,310,000	47,310,000
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
		<b>273,923,000</b>	<b>273,923,000</b>
<b>12020700</b>	<b>EARNINGS - GENERAL</b>		
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
		<b>19,686,000</b>	<b>19,686,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>302,609,000</b>	<b>302,609,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF JUSTICE</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O32600100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020401	Vetting Fees	200,000,000	200,000,000
12020402	High Court Fees	1,000,000	1,000,000
12020403	High Court Probate	150,000,000	150,000,000
12020404	Area Court Fees	95,000	95,000
12020405	Area Court Probate Fees		
12020406	Sharia Court Fees	8,000	8,000
		<b>351,103,000</b>	<b>351,103,000</b>
<b>12020500</b>	<b>FINES - GENERAL</b>		
12020501	High Court Fines	1,000,000	1,000,000
12020502	Area Court Fines	200,000	200,000
		<b>1,200,000</b>	<b>1,200,000</b>
<b>13010100</b>	<b>DOMESTIC AIDS</b>		
13010101	HIGH COURT - Receipt for Hon. Judges' Salaries & Overhead Cost	251,287,000	251,287,000
		<b>251,287,000</b>	<b>251,287,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>603,590,000</b>	<b>603,590,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O31800100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Sales of JSC forms and OFIHS	32,000	32,000
		<b>32,000</b>	<b>32,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>32,000</b>	<b>32,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>GOVERNOR'S OFFICE</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O1110000000</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020603	Identity Card Charges	2,504,000	2,504,000
12020614	Sales of Property at Abuja	2,511,000	2,511,000
		<b>5,015,000</b>	<b>5,015,000</b>
<b>12020800</b>	<b>RENT - GENERAL</b>		
12020710	Liaison Offices - Boarding & Lodging	376,000	376,000
		<b>376,000</b>	<b>376,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>5,391,000</b>	<b>5,391,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>OFFICE OF THE AUDITOR GENERAL - STATE</b>		
<b>MDA CODE</b>	<b>O14000100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020430	Registration and Renewal of Audit Fees	200,000	200,000
	<b>TOTAL RECURRENT REVENUE</b>	<b>200,000</b>	<b>200,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION, &amp; CULTURE</b>		
<b>MDA CODE</b>	<b>O12300100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020428	Fire Safety Charges	1,158,000	1,158,000
12020429	Informatics Institute		
		<b>1,158,000</b>	<b>1,158,000</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
12020101	Cinema Licences	48,000	48,000
12020102	Auctioneers Licences	180,000	180,000
		<b>228,000</b>	<b>228,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
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
		<b>32,184,000</b>	<b>32,184,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>33,570,000</b>	<b>33,570,000</b>



**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>HEAD OF SERVICE</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O12500100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020600</b>	<b>SALES - GENERAL</b>		
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
		<b>4,412,000</b>	<b>4,412,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>4,412,000</b>	<b>4,412,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O14700100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Sales of Civil Service Forms	130,000	102,000
		<b>130,000</b>	<b>102,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>130,000</b>	<b>102,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>		
<b>MDA CODE</b>	<b>O12300100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Sale of Application Forms	10,000	10,000
		<b>10,000</b>	<b>10,000</b>
<b>13010100</b>	<b>DOMESTIC AIDS</b>		
13010101	1 % Training Fund from Local Govt Joint Acct	448,774,000	428,275,000
		<b>448,794,000</b>	<b>428,275,000</b>
12020603	SALES OF Cards	400,000	400,000
		<b>400,000</b>	<b>400,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>449,204,000</b>	<b>428,685,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	LOCAL GOVERNMENT PENSION BOARD		
MDA CODE	O11103500100	2019	2018
ECON CODE		N	N
13010100	DOMESTIC AIDS		
13010101	Federal Government Contribution		
13010102	2.5%State Govt Contribution		
13010103	7.5% Local Govt Contribution	1,189,136,000	977,955,000
13010104	5% Federal Govt Quarterly Contribution	26,573,000	26,573,000
	<b>TOTAL RECURRENT REVENUE</b>	<b>1,215,709,000</b>	<b>1,004,528,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		
MDA CODE	O12300100100	2019	2018
ECON CODE		N	N
13010100	<b>DOMESTIC AIDS</b>		
13010101	Contribution from Local Govt. Joint Account	240,000,000	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
	<b>TOTAL RECURRENT REVENUE</b>	<b>526,940,000</b>	<b>333,264,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

MDA	MINISTRY FOR LOCAL GOVERNMENT & EMIRATE AFFAIRS		
MDA CODE	O55100100100	2019	2018
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
	<b>TOTAL RECURRENT REVENUE</b>	<b>300,474,000</b>	<b>300,474,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF WATER RESOURCES</b>		
<b>MDA CODE</b>	<b>O25200100100</b>	<b>2019</b>	<b>2018</b>
<b>ECON CODE</b>		<b>N</b>	<b>N</b>
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020427	Tender Fees	2,385,000	2,385,000
		<b>2,385,000</b>	<b>2,385,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020601	Water Rates	18,754,000	25,000,000
		<b>18,754,000</b>	<b>25,000,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>21,139,000</b>	<b>27,385,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O53500100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020400</b>	<b>FEES - GENERAL</b>		
12020401	Parks and Garden Fees	8,400,000	8,000,000
		<b>8,400,000</b>	<b>8,000,000</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
12020101	Trophy Dealer Licences	12,000	11,000
		<b>12,000</b>	<b>11,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
12020608	Sales of Seedlings and Charge for Firewood on Transit	4,052,000	3,859,000
12020609	Registration of Private Nurseries	125,000	128,000
		<b>4,177,000</b>	<b>3,987,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>12,589,000</b>	<b>11,998,000</b>



**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

<b>MDA</b>	<b>MINISTRY OF HEALTH</b>	<b>2019</b>	<b>2018</b>
<b>MDA CODE</b>	<b>O52100100100</b>	<b>N</b>	<b>N</b>
<b>ECON CODE</b>			
<b>12020100</b>	<b>LICENCES - GENERAL</b>		
12020101	Medical Practitioner/Clinic Registration	4,000,000	4,000,000
12020102	Certificate of Medical Fitness for Food Handlers	2,272,000	2,272,000
12020164	Patent Medicine Vendor Licences	2,000,000	2,000,000
		<b>8,272,000</b>	<b>8,272,000</b>
<b>12020600</b>	<b>SALES - GENERAL</b>		
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	500,000
12020604	Sales of Admission Forms - School of Health Technolo	400,000	400,000
12020605	Sales of Admission Forms -School of Midwifrey	455,000	455,000
		<b>5,558,000</b>	<b>5,558,000</b>
	<b>TOTAL RECURRENT REVENUE</b>	<b>13,830,000</b>	<b>13,830,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE**

**BOARDS AND PARASTATALS REVENUE**

MDA CODE	DETAILS	2019	2018
		N	N
O52110200100	Hospitals Management Board	44,299,000	12,000,000
O51701900100	Kashim Ibrahim College of Education	124,800,000	56,350,000
O53905100100	Borno State Sports Council	13,773,000	13,773,000
O51701900102	Umar Ibn Ibrahim College of Education, Science, Technology	19,500,000	19,500,000
O12300300100	Borno Radio Television (BRTV)	86,000,000	87,042,000
O51701800100	Ramat Polytechnic Maiduguri	87,552,000	87,552,000
O12305700100	Council for Arts and Culture	220,000	170,000
O22905300100	Borno Express Transport Corporation	514,305,000	250,000,000
O25301000100	Borno State Housing Corporation	94,303,000	123,300,000
O32600600100	Mohammed Goni College of Legal & Islamic Studies	18,300,000	6,037,000
O32600600102	School for Higher Islamic Studies	26,900,000	3,131,000
O21510200100	Borno State Agricultural Development Programme	691,626,000	916,260,000
O51700800100	Borno State Library Board	33,000,000	33,386,000
O51701900200	College of Education Waka-Biu	8,400,000	17,954,000
	Education Endowment Fund	2,050,000	2,050,000
O21502100100	Mohamet Lawan College of Agriculture	21,165,000	21,165,000
O51701000100	Agency for Mass Literacy	7,722,000	5,000,000
O51705600100	Borno State Scholarships Board	500,000	1,136,000
O21511500100	Borno State Agricultural Mechanisation Authority	35,000,000	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
022201800100	Borno Investment Company Limited	68,118,000	-
O12500600100	Abba Ashigar College of Business and Administrative Studies Konduga	1,799,000	2,042,000
	Borno State Urban Planning & Development Board	24,320,000	9,653,000
O14800100100	Borno State Independent Electoral Commission		
	Monday Market Company Ltd	282,961,000	282,961,000
053905400100	EL-Kanemi Warriors Football Club	300,000	250,000
051701400200	Teaching Service Board	12,000,000	-
O51700300100	Borno State Universal Basic Education Board	4,589,000	4,589,000
O21511100100	Borno Livestock Company		
		<b>2,416,576,000</b>	<b>2,191,125,000</b>

**BORNO STATE GOVERNMENT  
2019 APPROVED BUDGET  
RECURRENT REVENUE  
FOREIGN GRANTS**

<b>MDA</b>	<b>BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEP)</b>	<b>2019</b>	<b>2018</b>
	EUROPE UNION GRANT UNDER WASTE DISCOVERY IN BORNO STATE	7,000,000,000	7,000,000,000
<b>MDA</b>	<b>MINISTRY REHABILITATION, RECONSTRUCTION &amp; RESETTLEMENT</b>	<b>2019</b>	<b>2018</b>
	BAMA INITIATIVE (FGN)	7,300,000,000	14,000,000,000
<b>MDA</b>	<b>BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY</b>	<b>2019</b>	<b>2018</b>
	WORLD BANK	950,000,000	950,000,000
	<b>BORNO STATE UNIVERSAL EDUCATION</b>	<b>2019</b>	<b>2018</b>
		1,218,194,000	-
	<b>BUDGET AND PLANNING (YESSO)</b>	<b>2019</b>	<b>2018</b>
	YESSO	1,096,693,000	-
	<b>FADAMA 3 (BOSAP)</b>	<b>2019</b>	<b>2018</b>
	FADAMA 3	1,400,000,000	-
	<b>NSHIP (MINISTRY OF HEALTH)</b>	<b>2019</b>	<b>2018</b>
	NHIP	1,105,950,000	-
TOTAL GRANT		20,070,837,000	-

**BORNO STATE GOVERNMENT  
2019 BUDGET**

**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2019 - 2021)**

		<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / SUPPLEMENTARY 2018</b>
		<b>N</b>				<b>N</b>
<b>01</b>	<b>ADMINISTRATIVE SECTOR</b>					
	Personnel Cost	2,917,752,000	3,063,639,600	3,216,821,580	3,216,821,580	3,608,604,000
	Overhead Cost	6,033,456,000	6,335,128,800	6,651,885,240	6,651,885,240	6,785,024,000
	Consolidated Revenue Fund Charges					
	Capital Expenditure	10,083,050,000	10,587,202,500	11,116,562,625	11,116,562,625	16,159,826,000
	<b>Administrative Sector Sub-Total</b>	<b>19,034,258,000</b>	<b>19,985,970,900</b>	<b>20,985,269,445</b>	<b>40,971,240,345</b>	<b><u>26,553,454,000</u></b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
	Personnel Cost	5,876,320,000	6,170,136,000	6,478,642,800	6,478,642,800	17,926,801,000
	Overhead Cost	17,764,825,000	18,653,066,250	19,585,719,563	19,585,719,563	5,155,555,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	147,735,000	133,500,000.00
	Capital Expenditure	40,382,926,000	42,402,072,300	44,522,175,915	44,522,175,915	62,735,740,000
	<b>Economic Sector Sub-Total</b>	<b><u>64,158,071,000</u></b>	<b><u>67,365,974,550</u></b>	<b><u>70,734,273,278</u></b>	<b><u>70,734,273,278</u></b>	<b><u>85,951,596,000</u></b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
	Personnel Cost	2,016,380,375	2,117,199,394	2,223,059,363	2,223,059,363	1,049,020,000
	Overhead Cost	1,053,986,000	1,106,685,300	1,162,019,565	1,162,019,565	403,402,000
	Consolidated Revenue Fund Charges					

	Capital Expenditure	703,200,000	738,360,000	775,278,000	775,278,000	1,129,000,000
	<b>Law &amp; Justice Sector Sub-Total</b>	<b><u>3,773,566,375</u></b>	<b><u>3,962,244,694</u></b>	<b><u>4,160,356,928</u></b>	<b><u>8,122,601,622</u></b>	<b><u>2,581,422,000</u></b>
<b>O5</b>	<b>SOCIAL SECTOR</b>					
	Personnel Cost	22,642,879,000	23,775,022,950	24,963,774,098	24,963,774,098	19,721,975,000
	Overhead Cost	5,586,575,000	5,865,903,750	6,159,198,938	6,159,198,938	8,398,050,000
	Consolidated Revenue Fund Charges					
	Capital Expenditure	29,544,128,000	31,021,334,400	32,572,401,120	32,572,401,120	38,622,017,000
	<b>Social Sector Sub-Total</b>	<b><u>57,773,582,000</u></b>	<b><u>60,662,261,100</u></b>	<b><u>63,695,374,155</u></b>	<b><u>124,357,635,255</u></b>	<b><u>66,742,042,000</u></b>
	<b>Total Expenditure Based on Function/Sector</b>	<b><u>144,739,477,375</u></b>	<b><u>151,976,451,244</u></b>	<b><u>159,575,273,806</u></b>	<b><u>311,551,725,050</u></b>	<b><u>181,828,514,000.0</u></b>
	<b>Summary of Total Expenditure Based on Nature</b>					
	Personnel Cost	33,453,331,375	35,125,997,944	36,882,297,841	72,008,295,785	42,306,400,000
	Overhead Cost	30,438,842,000	31,960,784,100	33,558,823,305	65,519,607,405	20,742,031,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	137,527,903,190	133,500,000
	Capital Expenditure	<u>80,713,304,000</u>	84,748,969,200	88,986,417,660	<u>173,735,386,860</u>	<u>118,646,583,000</u>
	<b>Total Expenditure Based on Nature</b>	<b><u>144,739,477,375</u></b>	<b><u>151,976,451,244</u></b>	<b><u>159,575,273,806</u></b>	<b><u>311,551,725,050</u></b>	<b><u>181,828,514,000.0</u></b>

**FIRST SCHEDULE**  
**BORNO STATE GOVERNMENT**  
**2019 BUDGET**  
**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2019 - 2021)**

		APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / SUPPLEMENTARY 2018
		N				N
<b>01</b>	<b>ADMINISTRATIVE SECTOR</b>					
	Personnel Cost	2,917,752,000	3,063,639,600	3,216,821,580	3,216,821,580	3,608,604,000
	Overhead Cost	6,033,456,000	6,335,128,800	6,651,885,240	6,651,885,240	6,785,024,000
	Consolidated Revenue Fund Charges					
	<b>Administrative Sector Sub-Total</b>	<b>8,951,208,000</b>	<b>6,335,128,800</b>	<b>6,651,885,240</b>	<b>21,938,222,040</b>	<b>10,393,628,000</b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
	Personnel Cost	5,876,320,000	6,170,136,000	6,478,642,800	6,478,642,800	17,926,801,000
	Overhead Cost	17,764,825,000	18,653,066,250	19,585,719,563	56,003,610,813	5,155,555,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	147,735,000	133,500,000
	<b>Economic Sector Sub-Total</b>	<b>23,775,145,000</b>	<b>24,963,902,250</b>	<b>26,212,097,363</b>	<b>62,629,988,613</b>	<b>23,215,856,000</b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
	Personnel Cost	2,016,380,375	2,117,199,394	2,223,059,363	2,223,059,363	1,049,020,000
	Overhead Cost	1,053,986,000	1,106,685,300	1,162,019,565	1,162,019,565	403,402,000
	Consolidated Revenue Fund Charges					
	<b>Law &amp; Justice Sector Sub-Total</b>	<b>3,070,366,375</b>	<b>3,223,884,694</b>	<b>3,385,078,928</b>	<b>9,679,329,997</b>	<b>1,452,422,000</b>

<b>O4</b>	<b>SOCIAL SECTOR</b>					
	Personnel Cost	22,642,879,000	23,775,022,950	24,963,774,098	24,963,774,098	19,721,975,000
	Overhead Cost	5,586,575,000	5,865,903,750	6,159,198,938	6,159,198,938	8,398,050,000
	Consolidated Revenue Fund Charges					
	<b>Social Sector Sub-Total</b>	<b><u>28,229,454,000</u></b>	<b><u>29,640,926,700</u></b>	<b><u>31,122,973,035</u></b>	<b><u>88,993,353,735</u></b>	<b><u>28,120,025,000</u></b>
	<b>Total Expenditure Based on Function/Sector</b>	<b><u>64,026,173,375</u></b>	<b><u>64,163,842,444</u></b>	<b><u>67,372,034,566</u></b>	<b><u>183,240,894,385</u></b>	<b><u>63,181,931,000</u></b>
	<b>Summary of Total Expenditure Based on Nature</b>					
	Personnel Cost	33,453,331,375	35,125,997,944	36,882,297,841	72,008,295,785	42,306,400,000
	Overhead Cost	30,438,842,000	31,960,784,100	33,558,823,305	65,519,607,405	20,742,031,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	137,527,903,190	133,500,000
	<b>Total Expenditure Based on Nature</b>	<b><u>64,026,173,375</u></b>	<b><u>67,227,482,044</u></b>	<b><u>70,588,856,146</u></b>	<b><u>201,842,511,565</u></b>	<b><u>63,181,931,000.00</u></b>
	<b>PERSONNEL COST PERCENTAGE TO BUDGET SIZE</b>					25.65386546
	<b>OVERHEAD COST PERCENTAGE TO BUDGET SIZE</b>					6.796844309
	<b>REUCURRENT PERCENTAGE TO BUDGET SIZE</b>					32.45070977

**2019 BUDGET  
RECURRENT EXPENDITURE BY SECTOR**

	MINISTRIES/DEPARTMENTS/BOARDS/PARAST.	APPROVED BUDGET 2019			APPROVED BUDGET 2018		
		PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL
		COSTS	COSTS	COSTS	COSTS	COSTS	COSTS
<b>O1</b>	<b>ADMINISTRATIVE SECTOR</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
	<b>OFFICE OF THE GOVERNOR</b>						
	Government House	160,000,000	1,244,000,000	1,404,000,000	151,017,000	2,017,853,000	2,168,870,000
	Office of the Deputy Governor	0	62,400,000	62,400,000	0	88,993,000	88,993,000
	Monitoring and Special Duties	0	17,580,000	17,580,000	402,039,000	33,922,000	435,961,000
	Youth Employment and Support Operations	0	11,500,000	11,500,000	0	18,179,000	18,179,000
	Office of the Secretary to the State Government	748,085,000	1,739,448,000	2,487,533,000	837,893,000	688,439,000	1,526,332,000
	Office of the Head of Service	262,293,000	697,016,000	959,309,000	250,674,000	428,036,000	678,710,000
	Establishment Department	29,500,000	5,000,000	34,500,000	31,084,000	14,831,000	45,915,000
	Pension Department	4,400,000	4,297,000	8,697,000	4,349,000	6,185,000	10,534,000
	Project Monitoring and Special Duties	7,800,000	5,700,000	13,500,000	8,049,000	7,450,000	15,499,000
	Cabinet and Council Affairs	11,800,000	6,800,000	18,600,000	12,407,000	18,982,000	31,389,000
	Liaison Office, Lagos	1,730,000	5,000,000	6,730,000	1,726,000	6,174,000	7,900,000
	Liaison Office, Abuja/Kaduna	21,500,000	11,100,000	32,600,000	27,236,000	25,666,000	52,902,000
	Parastatals Department	8,800,000	1,410,000	10,210,000	9,324,000	4,460,000	13,784,000
	Borno State House Of Assembly Service Commission	-	-	-	68,044,000	688,022,000	756,066,000
	Borno State Independent Electoral Commission	41,838,000	17,600,000	59,438,000	51,259,000	44,733,000	95,992,000
	Office of the State Auditor General	116,000,000	25,789,000	141,789,000	126,543,000	84,882,000	211,425,000
	Civil Service Commission	90,000,000	34,500,000	124,500,000	98,996,000	109,500,000	208,496,000
	Local Government Service Commission	79,000,000	3,350,000	82,350,000	79,910,000	2,740,000	82,650,000
	Borno State House of Assembly	631,324,000	1,976,052,000	2,607,376,000	527,459,000	3,255,389,000	3,782,848,000
	Local Government Audit Department	99,739,000	41,275,000	141,014,000	114,748,000	32,003,000	146,751,000
	Min. of Home Affairs, Information & Culture	235,851,000	21,109,000	256,960,000	294,685,000	87,153,000	381,838,000
	Ministry of Inter Governmental Affairs and Special Duties	27,723,000	14,005,000	41,728,000	26,939,000	54,229,000	81,168,000
		<b>2,577,383,000</b>	<b>5,944,931,000</b>	<b>8,522,314,000</b>	<b>3,124,381,000</b>	<b>6,578,818,000</b>	<b>9,703,199,000</b>



	<b>Boards &amp; Parastatals</b>						
	HIV/AIDS Programme Development Project	904,000	5,570,000	6,474,000	1,009,000	10,391,000	11,400,000
	New Partnership for Africa Dev. (NEPAD)	1,000,000	740,000	1,740,000	8,076,000	1,249,000	9,325,000
	Local Government Pension Board	13,365,000	26,515,000	39,880,000	12,365,000	27,985,000	40,350,000
	Pilgrims Welfare Board	31,000,000	2,560,000	33,560,000	30,982,000	3,448,000	34,430,000
	Informatics Institute	500,000	760,000	1,260,000	5,758,000	14,443,000	20,201,000
	Borno Radio Television Corporation	251,600,000	15,880,000	267,480,000	251,510,000	107,417,000	358,927,000
	State Emergency Management Agency (SEMA)	42,000,000	10,000,000	52,000,000	44,523,000	41,273,000	85,796,000
	Borno state Community and Social Dev. Agency	0	26,500,000	26,500,000	130,000,000		130,000,000
		<b>340,369,000</b>	<b>88,525,000</b>	<b>428,894,000</b>	<b>484,223,000</b>	<b>206,206,000</b>	<b>690,429,000</b>
	<b>Total Administrative Sector</b>	<b>2,917,752,000</b>	<b>6,033,456,000</b>	<b>8,951,208,000</b>	<b>3,608,604,000</b>	<b>6,785,024,000</b>	<b>10,393,628,000</b>
<b>O2</b>	<b>ECONOMIC SECTOR</b>						
	Ministry of Agriculture and Nat. Resouces	406,368,000	19,720,000	426,088,000	1,160,416,000	35,889,000	1,196,305,000
	Ministry of Trade, Investment and Tourism	115,337,000	17,881,000	133,218,000	153,438,000	34,568,000	188,006,000
	Ministry of Finance Finance (Hqtrs)	172,200,000	4,605,933,000	4,778,133,000	176,527,000	835,607,000	1,012,134,000
	Office of the Accountant General	359,000,000	10,762,000,000	11,121,000,000	10,586,448,000	555,782,000	11,142,230,000
	Ministry of Housing and Rural Electrification	36,154,000	17,508,000	53,662,000	43,951,000	34,870,000	78,821,000
	Ministry of Water Resources	560,000,000	520,404,000	1,080,404,000	617,539,000	37,491,000	655,030,000
	Ministry of Works and Transport	550,000,000	439,500,000	989,500,000	557,500,000	768,056,000	1,325,556,000
	Ministry of Lands and Survey	233,663,000	11,029,000	244,692,000	367,021,000	20,295,000	387,316,000
	Department of Budget and Planning	271,000,000	194,600,000	465,600,000	245,688,000	240,416,000	486,104,000
	Ministry of Animal Resources and Fisheries Development	791,200,000	14,000,000	805,200,000	791,177,000	63,155,000	854,332,000
	Ministry of Reconstruction, Rehabilitation and Resettle.	14,537,000	939,450,000	953,987,000	13,846,000	1,788,166,000	1,802,012,000
		<b>3,509,459,000</b>	<b>17,542,025,000</b>	<b>21,051,484,000</b>	<b>14,713,551,000.0</b>	<b>4,414,295,000.0</b>	<b>19,127,846,000.0</b>

	<b>Boards &amp; Parastatals</b>						
	Maiduguri International Hotel	7,000,000	50,000	7,050,000	10,000,000	7,500,000	17,500,000
	Maiduguri Kano Motor Park and Market	22,700,000	1,165,000	23,865,000	22,634,000	2,627,000	25,261,000
	Boplas Industries Limited	37,000,000	24,532,000	61,532,000	36,026,000	92,145,000	128,171,000
	Soda Ash Company Limited	29,400,000	200,000	29,600,000	28,673,000	6,473,000	35,146,000
	Maiduguri Monday Market. Com.Ltd	11,400,000	5,780,000	17,180,000	111,911,000	11,682,000	123,593,000
	Borno Wire and Nail company Ltd	8,300,000	450,000	8,750,000	8,296,000	4,803,000	13,099,000
	Council for Arts and Culture	85,000,000	18,850,000	103,850,000	103,896,000	52,049,000	155,945,000
	Rural Electrification Board	185,000,000	2,780,000	187,780,000	195,217,000	6,473,000	201,690,000
	Borno Express Transport.Corp.	123,473,000	21,500,000	144,973,000	231,250,000	1,736,000	232,986,000
	Borno State Tropical Forest Action Programme	0	100,000	100,000	0	2,927,000	2,927,000
	Borno state Housing Corporation	83,000,000	23,687,000	106,687,000	96,219,000	33,854,000	130,073,000
	Forest Reserve Management	0	140,000	140,000	0	3,348,000	3,348,000
	Borno Investment Company Ltd	24,205,000	11,143,000	35,348,000	28,898,000	40,111,000	69,009,000
	Neital Nigeria Limited	22,500,000	4,330,000	26,830,000	22,414,000	375,500,000	397,914,000
	Borno State Agricultural Mechanization Authority	317,723,000	4,057,000	321,780,000	346,262,000	4,401,000	350,663,000
	Borno State Agricultural Development Programme	462,863,000	9,362,000	472,225,000	696,790,000	16,892,000	713,682,000
	Borno State Fertilizer company	250,000	1,640,000	1,890,000	834,000	5,298,000	6,132,000
	Mohamet Lawan College of Agriculture	339,000,000	7,549,000	346,549,000	348,448,000	13,242,000	361,690,000
	Board of Internal Revenue	119,285,000	58,470,000	177,755,000	431,215,000	55,350,000	486,565,000
	Borno State Urban Plan. &Dev. Board	63,000,000	3,500,000	66,500,000	68,113,000	6,407,000	74,520,000
	Borno Livestock Project	10,250,000	1,450,000	11,700,000	26,420,000	6,947,000	33,367,000
	Borno State Afforestation Project	118,558,000	3,800,000	122,358,000	117,058,000	13,932,000	130,990,000
	Borno State Hotels Limited	99,700,000	2,980,000	102,680,000	102,402,000	6,607,000	109,009,000
	Borno Supply Company	15,534,000	2,680,000	18,214,000	18,732,000	8,663,000	27,395,000
	Road Maintenance Agency	106,720,000	59,039,000	165,759,000	107,353,000	90,066,000	197,419,000
	Rural Water Supply and Sanitation Agency	75,000,000	87,566,000	162,566,000	54,189,000	5,727,000	59,916,000
		<b>2,366,861,000</b>	<b>356,800,000</b>	<b>2,723,661,000</b>	<b>3,213,250,000</b>	<b>874,760,000</b>	<b>4,088,010,000</b>
	<b>Economic Sector</b>	<b>5,876,320,000</b>	<b>17,898,825,000</b>	<b>23,775,145,000</b>	<b>17,926,801,000</b>	<b>5,289,055,000</b>	<b>23,215,856,000</b>
<b>O3</b>	<b>LAW &amp; JUSTICE SECTOR</b>						
	Ministry of Justice	201,267,375	285,500,000	486,767,375	180,180,000	251,257,000	431,437,000
	High court of Justice	689,695,000	600,150,000	1,289,845,000	31,352,000	103,300,000	134,652,000
	Area Courts	238,000,000	81,486,000	319,486,000	21,280,000	7,527,000	28,807,000

	Sharia Court of Appeal	135,718,000	44,839,000	180,557,000	5,819,000	15,371,000	21,190,000
	Judicial Service Commission	49,200,000	24,021,000	73,221,000	3,865,000	5,400,000	9,265,000
		<b>1,313,880,375</b>	<b>1,035,996,000</b>	<b>2,349,876,375</b>	<b>242,496,000</b>	<b>382,855,000</b>	<b>625,351,000</b>
	<b>Boards &amp; Parastatals</b>						
	Mohammed Goni College of Legal and Islamic Studies	560,000,000	12,814,000	572,814,000	608,799,000	12,297,000	621,096,000
	School for Higher Islamic Studies	130,000,000	3,746,000	133,746,000	177,303,000	2,650,000	179,953,000
	Council on Prerogative of Mercy	12,500,000	1,430,000	13,930,000	<u>20,422,000</u>	<u>5,600,000</u>	26,022,000
		<b>702,500,000</b>	<b>17,990,000</b>	<b>720,490,000</b>	<b>806,524,000</b>	<b>20,547,000</b>	<b>827,071,000</b>
	<b>Total Law &amp; Justice Sector</b>	<b>2,016,380,375</b>	<b>1,053,986,000</b>	<b>3,070,366,375</b>	<b>1,049,020,000</b>	<b>403,402,000</b>	<b>1,452,422,000</b>
<b>O5</b>	<b>SOCIAL SECTOR</b>						
	Ministry of Women Affairs & Soc. Dev	123,000,000	20,428,000	143,428,000	144,460,000	44,941,000	189,401,000
	Ministry of Sports Development	42,000,000	9,240,000	51,240,000	45,424,000	21,216,000	66,640,000
	Ministry for Religious Affairs and Special Education	22,500,000	322,400,000	344,900,000	62,072,000	542,645,000	604,717,000
	Ministry of Environment	281,000,000	10,500,000	291,500,000	306,313,000	30,639,000	336,952,000
	Ministry for Local Government & Emirate Affairs	71,965,000	1,882,330,000	1,954,295,000	70,847,000	1,996,317,000	2,067,164,000
	Ministry of Poverty Alleviation & Youth Empowerment	124,322,000	10,050,000	134,372,000	214,477,000	34,797,000	249,274,000
	Ministry of Health	431,873,000	588,444,000	1,020,317,000	433,340,000	1,370,288,000	1,803,628,000
	Ministry of Education	359,257,000	1,705,362,000	2,064,619,000	366,759,000	1,704,527,000	2,071,286,000
	Ministry of Higher Education	35,000,000	68,474,000	103,474,000	36,522,000	327,112,000	363,634,000
		<b>1,490,917,000</b>	<b>4,617,228,000</b>	<b>6,108,145,000</b>	<b>1,680,214,000</b>	<b>6,072,482,000</b>	<b>7,752,696,000</b>
	<b>Boards &amp; Parastatals</b>						
	Hospitals Management Board	7,065,000,000	212,600,000	7,277,600,000	7,025,725,000	1,130,679,000	8,156,404,000
	Kashim Ibrahim college of Education	1,070,076,000	200,000,000	1,270,076,000	1,239,600,000	208,988,000	1,448,588,000
	Borno State Sports Council	198,892,000	8,050,000	206,942,000	216,547,000	20,865,000	237,412,000
	EL-Kanemi Warriors Football Club	66,000,000	11,880,000	77,880,000	68,323,000	36,820,000	105,143,000
	Borno College of Business and Administrative Studies,Konduga	210,286,000	8,078,000	218,364,000	226,216,000	12,206,000	238,422,000
	Umar Ibn Ibrahim EL-Kanemi College of Education, Scien.&Tech Bama	717,500,000	6,000,000	723,500,000	683,361,000	66,825,000	750,186,000
	Borno State Board for Quaranic and Arabic Education	15,500,000	235,000	15,735,000	63,193,000	2,586,000	65,779,000
	Borno State Council for Ulamas	215,000	950,000	1,165,000	419,000	2,488,000	2,907,000
	Ramat Polytechnic	1,404,000,000	5,490,000	1,409,490,000	1,403,309,000	13,764,000	1,417,073,000
	Islamic Preaching Board	14,250,000	460,000	14,710,000	15,658,000	14,809,000	30,467,000
	Borno State Library Board	132,208,000	6,600,000	138,808,000	140,231,000	12,543,000	152,774,000
	Borno State Environmental Protection Agency	755,000,000	41,052,000	796,052,000	822,146,000	16,891,000	839,037,000

College of Education ,Waka Biu	890,000,000	27,000,000	917,000,000	883,753,000	77,000,000	960,753,000
Education Endowment Fund	8,468,000	1,170,000	9,638,000	10,768,000	5,158,000	15,926,000
Agency For Mass Literacy	525,000,000	36,943,000	561,943,000	569,293,000	19,782,000	589,075,000
Borno State Scholarship Board	16,894,000	3,685,000	20,579,000	15,876,000	5,158,000	21,034,000
Borno State University	500,000,000	14,100,000	514,100,000	885,973,000	13,765,000	899,738,000
Nomadic Education	13,189,000	520,000	13,709,000	16,679,000	55,384,000	72,063,000
Islamic Research Centre	18,200,000	100,000	18,300,000	24,187,000	2,199,000	26,386,000
Borno State Universal Basic Education Board	496,800,000	233,000,000	729,800,000	1,337,047,000	565,658,000	1,902,705,000
Primary Health Care Development Agency	1,400,000,000	17,163,000	1,417,163,000	1,483,457,000	<u>16,000,000</u>	1,499,457,000
College of Nursing and Midwifery Maiduguri	365,000,000	48,400,000	413,400,000	450,000,000	<u>8,800,000</u>	458,800,000
College of Health Technology Maiduguri	438,000,000	10,121,000	448,121,000	230,000,000	<u>8,600,000</u>	238,600,000
Teaching Service Board	4,831,484,000	25,750,000	4,857,234,000	230,000,000	<u>8,600,000</u>	238,600,000
Agency for Mega School	-	50,000,000	50,000,000			-
	<b>21,151,962,000</b>	<b>969,347,000</b>	<b>22,121,309,000</b>	<b>18,041,761,000</b>	<b>2,325,568,000</b>	<b>20,367,329,000</b>
<b>Total Social Sector</b>	<b>22,642,879,000</b>	<b>5,586,575,000</b>	<b>28,229,454,000</b>	<b>19,721,975,000</b>	<b>8,398,050,000</b>	<b>28,120,025,000</b>
<b>GRAND TOTAL</b>	<b>33,453,331,375</b>	<b>30,572,842,000</b>	<b>64,026,173,375</b>	<b>42,306,400,000</b>	<b>20,875,531,000</b>	<b>63,181,931,000.0</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE O11100100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>160,000,000</b>	<b>168,000,000</b>	<b>176,400,000</b>	<b>151,017,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>105,000,000</b>	<b>110,250,000</b>	<b>115,762,500</b>	<b>100,000,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>120,000,000</b>	<b>126,000,000</b>	<b>132,300,000</b>	<b>130,000,000</b>
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>105,000,000</b>	<b>110,250,000</b>	<b>115,762,500</b>	<b>100,000,000</b>
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>140,000,000</b>	<b>147,000,000</b>	<b>154,350,000</b>	<b>130,000,000</b>
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>30,000,000</b>
22021204	SATELLITE BROADCASTING ACCESS CHARGES	<b>12,000,000</b>	<b>12,600,000</b>	<b>13,230,000</b>	<b>15,000,000</b>
22021205	WATER RATES	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>15,000,000</b>
22021206	SEWAGE CHARGES				<b>5,489,000</b>
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>45,000,000</b>	<b>47,250,000</b>	<b>49,612,500</b>	<b>50,000,000</b>
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				

22021305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	5,250,000	5,512,500	10,000,000
22021306	PRINTING OF SECURITY DOCUMENTS				
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES	25,000,000	26,250,000	27,562,500	50,000,000
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	15,000,000	15,750,000	16,537,500	20,000,000
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	165,000,000	173,250,000	181,912,500	160,898,000
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000	525,000	551,250	5,000,000
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000	525,000	551,250	5,000,000
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	70,000,000	73,500,000	77,175,000	65,000,000
22021402	MAINTENANCE OF OFFICE FURNITURE	60,000,000	63,000,000	66,150,000	63,000,000
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	45,000,000	47,250,000	49,612,500	40,000,000
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22021405	MAINTENANCE OF PLANTS/GENERATORS	25,000,000	26,250,000	27,562,500	23,000,000
22021406	OTHER MAINTENANCE SERVICES	5,000,000	5,250,000	5,512,500	11,700,000
22021410	MAINTENANCE OF STREET LIGHTINGS	2,000,000	2,100,000	2,205,000	5,300,000
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,000,000	5,250,000	5,512,500	5,000,000
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE	5,000,000	5,250,000	5,512,500	10,128,000
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	6,000,000	6,300,000	6,615,000	10,000,000
22021502	INTERNATIONAL TRAINING	5,000,000	5,250,000	5,512,500	17,270,000
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				550,335,000
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
22021605	CLEANING & FUMIGATION SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,250,000	5,512,500	10,000,000
22021703	LEGAL SERVICES	5,000,000	5,250,000	5,512,500	5,000,000

22021708	MEDICAL CONSULTING	6,000,000	6,300,000	6,615,000	5,968,000
22021709	AUDITING OF ACCOUNTS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	90,000,000	94,500,000	99,225,000	100,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000	21,000,000	22,050,000	100,000,000
22021003	PUBLICITY & ADVERTISEMENTS	50,000,000	52,500,000	55,125,000	70,000,000
22021004	MEDICAL EXPENSES-LOCAL	40,000,000	42,000,000	44,100,000	50,000,000
22021006	POSTAGES & COURIER SERVICES	5,000,000	5,250,000	5,512,500	10,000,000
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,000,000	2,100,000	2,205,000	10,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	15,000,000	15,750,000	16,537,500	19,765,000
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000	10,500,000	11,025,000	10,000,000
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,404,000,000</b>	<b>1,474,200,000</b>	<b>1,547,910,000</b>	<b>2,168,870,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**DEPUTY GOVERNOR'S OFFICE                      O11100100200**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>31,498,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,400,000</b>	<b>1,470,000</b>	<b>1,543,500</b>	<b>1,398,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>12,000,000</b>	<b>12,600,000</b>	<b>13,230,000</b>	<b>12,547,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>20,237,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,260,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,264,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,979,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>12,603,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220301</b>	<b>STAFF LOAN</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>4,947,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,260,000</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>62,400,000</b>	<b>65,520,000</b>	<b>68,796,000</b>	<b>88,993,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE, SPECIAL SERVICES OFFICE (Monitoring & Special Duties) O11101800100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				6,952,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				1,195,000
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	3,000,000	3,150,000	3,307,500	6,958,000
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	2,000,000	2,100,000	2,205,000	4,484,000
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	5,000,000	5,250,000	5,512,500	8,092,000
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	1,000,000	1,050,000	1,102,500	1,410,000
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	3,000,000	3,150,000	3,307,500	6,725,000
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	1,000,000	1,050,000	1,102,500	1,203,000
22021701	FINANCIAL CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	1,000,000	1,050,000	1,102,500	1,979,000
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	99,000	103,950	109,148	99,000
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	1,000,000	1,050,000	1,102,500	2,491,000
22021001	REFRESHMENT & MEALS				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	481,000	505,050	530,303	481,000
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
		17,580,000	18,459,000	19,381,950	42,069,000

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION                      O11101800100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,968,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,968,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,926,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>800,000</b>	<b>840,000</b>	<b>882,000</b>	<b>989,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>3,339,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>700,000</b>	<b>735,000</b>	<b>771,750</b>	<b>989,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021806	COOKING GAS/FUEL COST				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>29,080,000</b>	<b>30,534,000</b>	<b>32,060,700</b>	<b>18,179,000</b>



**BORNO BUDGET 2019  
RECURRENT EXPENDITURE**

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

**O11101300100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>148,085,000</b>	<b>155,489,250</b>	<b>163,263,713</b>	<b>148,085,000</b>
21010101	SALARY OF POLITICAL OFFICE HOLDERS	500,000,000	525,000,000	551,250,000	580,000,000
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES (INCLUDING NYSC ALLOWANCES)</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>109,808,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>16,000,000</b>	<b>16,800,000</b>	<b>17,640,000</b>	<b>16,525,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>5,342,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>20,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>25,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,977,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>20,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT	10,000,000	10,500,000	11,025,000	15,000,000
22021603	RESIDENTIAL RENT	10,000,000	10,500,000	11,025,000	15,000,000
22021604	SECURITY VOTE (INCLUDING OPERATIONS)	1,600,000,000	1,680,000,000	1,764,000,000	500,000,000
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>299,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>148,000</b>	<b>155,400</b>	<b>163,170</b>	<b>148,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>50,000,000</b>
22021007	WELFARE PACKAGES (NYSC ACTIVITIES)	15,000,000	15,750,000	16,537,500	15,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>148,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>2,487,533,000</b>	<b>2,611,909,650</b>	<b>2,742,505,133</b>	<b>1,526,332,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**HEAD OF SERVICE, O12500100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>242,269,000</b>	<b>254,382,450</b>	<b>267,101,573</b>	<b>240,666,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,024,000</b>	<b>21,025,200</b>	<b>22,076,460</b>	<b>10,008,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				-
<b>21030102</b>	PENSION				-
<b>21030103</b>	DEATH BENEFITS				
<b>21030104</b>	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	<b>350,000,000</b>	<b>367,500,000</b>	<b>385,875,000</b>	<b>500,000,000</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>50,810,000</b>	<b>53,350,500</b>	<b>56,018,025</b>	<b>103,450,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>50,500,000</b>	<b>53,025,000</b>	<b>55,676,250</b>	<b>55,260,000</b>
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,065,000</b>	<b>2,168,250</b>	<b>2,276,663</b>	<b>1,791,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				<b>5,146,000</b>
22021302	BOOKS				<b>500,000</b>
22021303	NEWSPAPERS	<b>450,000</b>	<b>472,500</b>	<b>496,125</b>	<b>63,000</b>
22021304	MAGAZINES & PERIODICALS				<b>30,000</b>
22021305	PRINTING OF NON SECURITY DOCUMENTS	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>13,350,000</b>
22021306	PRINTING OF SECURITY DOCUMENTS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>337,000</b>
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING				<b>568,000</b>
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>730,000</b>	<b>766,500</b>	<b>804,825</b>	<b>546,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>550,000</b>	<b>577,500</b>	<b>606,375</b>	<b>6,079,000</b>
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				<b>4,980,000</b>
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>550,000</b>	<b>577,500</b>	<b>606,375</b>	<b>3,628,000</b>
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>398,000</b>
22021406	OTHER MAINTENANCE SERVICES	<b>230,000</b>	<b>241,500</b>	<b>253,575</b>	<b>625,000</b>
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>4,450,000</b>
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)	<b>66</b>			

22021605	CLEANING & FUMIGATION SERVICES	730,000	766,500	804,825	621,000
22021606	LAND USE CHARGES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>25,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	4,500,000	4,725,000	4,961,250	1,000,000
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	450,000	472,500	496,125	373,000
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	500,000	525,000	551,250	8,263,000
22021002	HONORARIUM & SITTING ALLOWANCE	150,000	157,500	165,375	100,000
22021003	PUBLICITY & ADVERTISEMENTS	241,000	253,050	265,703	193,000
22021004	MEDICAL EXPENSES-LOCAL	60,000	63,000	66,150	50,000
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	2,500,000	2,625,000	2,756,250	5,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	105,000,000	110,250,000	150,000,000
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000	262,500	275,625	12,231,000
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS	500,000	525,000	551,250	13,541,000
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				<b>10,463,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>959,309,000</b>	<b>1,007,274,450</b>	<b>1,057,638,173</b>	<b>1,178,710,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**ESTABLISHMENT**

**O12500500100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>28,000,000</b>	<b>29,400,000</b>	<b>30,870,000</b>	<b>27,723,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,361,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,170,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>835,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,085,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>3,129,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,754,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>600,000</b>	<b>630,000</b>	<b>661,500</b>	<b>522,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
22021704	ENGINEERING SERVICES				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>3,336,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>34,500,000</b>	<b>36,225,000</b>	<b>38,036,250</b>	<b>45,915,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>3,416,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	
<b>210201</b>	<b>ALLOWANCES</b>				<b>933,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	<b>GRATUITY</b>				
<b>21030102</b>	<b>PENSION</b>				
<b>21030103</b>	<b>DEATH BENEFITS</b>				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,596,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>108,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021209	INTERACTIVE LEARNING NETWORK				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>522,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>650,000</b>	<b>682,500</b>	<b>716,625</b>	<b>759,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>523,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
22021503	N/A				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>12,000</b>	<b>12,600</b>	<b>13,230</b>	<b>12,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>989,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>85,000</b>	<b>89,250</b>	<b>93,713</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>523,000</b>
22021001	REFRESHMENT & MEALS				



22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>54,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>8,697,000</b>	<b>9,131,850</b>	<b>9,588,443</b>	<b>10,534,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties) O11101900100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>6,800,000</b>	<b>7,140,000</b>	<b>7,497,000</b>	<b>6,793,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,256,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,451,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>700,000</b>	<b>735,000</b>	<b>771,750</b>	<b>732,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,044,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,071,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>316,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>700,000</b>	<b>735,000</b>	<b>771,750</b>	<b>836,000</b>
22021001	REFRESHMENT & MEALS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>13,500,000</b>	<b>14,175,000</b>	<b>14,883,750</b>	<b>15,499,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**CABINET SECRETARIAT OFFICE (Political, Cabinet & Council Affairs) O11101700100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>10,800,000</b>	<b>11,340,000</b>	<b>11,907,000</b>	<b>10,780,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,627,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>2,357,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>266,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,313,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>800,000</b>	<b>840,000</b>	<b>882,000</b>	<b>852,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>210,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>10,786,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>18,600,000</b>	<b>19,530,000</b>	<b>20,506,500</b>	<b>31,389,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**LAGOS LIAISON OFFICE**

**O11102100101**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,730,000</b>	<b>1,816,500</b>	<b>1,907,325</b>	<b>1,726,000</b>
21010101	SALARY				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,357,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,254,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>419,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,514,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>210,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>420,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>6,730,000</b>	<b>7,066,500</b>	<b>7,419,825</b>	<b>7,900,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>24,225,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,011,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,348,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>2,088,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,044,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,567,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>600,000</b>	<b>630,000</b>	<b>661,500</b>	<b>625,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>16,994,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>32,600,000</b>	<b>34,230,000</b>	<b>35,941,500</b>	<b>52,902,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

DEPARTMENT OF PARASTATALS

'011100700200

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>7,800,000</b>	<b>8,190,000</b>	<b>8,599,500</b>	<b>7,977,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,347,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,812,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>264,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,044,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>863,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>160,000</b>	<b>168,000</b>	<b>176,400</b>	<b>167,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>310,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>10,210,000</b>	<b>10,720,500</b>	<b>11,256,525</b>	<b>13,784,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT '111028000100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>8,076,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>500,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>200,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>100,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>100,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>50,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	<b>90,000</b>	<b>94,500</b>	<b>99,225</b>	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>200,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,740,000</b>	<b>1,827,000</b>	<b>1,918,350</b>	<b>9,325,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

11100800100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>39,976,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,547,000</b>
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,060,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,733,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>8,285,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,100,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>5,132,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>9,180,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>408,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>102,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,273,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>52,000,000</b>	<b>54,600,000</b>	<b>57,330,000</b>	<b>85,796,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

'021500100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>374,368,000</b>	<b>393,086,400</b>	<b>412,740,720</b>	<b>583,151,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>32,000,000</b>	<b>33,600,000</b>	<b>35,280,000</b>	<b>577,265,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,769,000</b>	<b>6,057,450</b>	<b>6,360,323</b>	<b>5,494,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,941,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,151,000</b>	<b>1,208,550</b>	<b>1,268,978</b>	<b>1,096,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,300,000</b>	<b>4,515,000</b>	<b>4,740,750</b>	<b>8,256,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>7,659,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,689,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>4,754,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>426,088,000</b>	<b>447,392,400</b>	<b>469,762,020</b>	<b>1,196,305,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY**

**'021502100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>307,723,000</b>	<b>323,109,150</b>	<b>339,264,608</b>	<b>314,784,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,478,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,090,000</b>	<b>1,144,500</b>	<b>1,201,725</b>	<b>1,039,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>545,000</b>	<b>572,250</b>	<b>600,863</b>	<b>519,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>545,000</b>	<b>572,250</b>	<b>600,863</b>	<b>519,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>973,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>218,000</b>	<b>228,900</b>	<b>240,345</b>	<b>208,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>109,000</b>	<b>114,450</b>	<b>120,173</b>	<b>104,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,157,625</b>	<b>1,039,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>321,780,000</b>	<b>337,869,000</b>	<b>354,762,450</b>	<b>350,663,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME**

**'021511500100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>422,863,000</b>	<b>444,006,150</b>	<b>466,206,458</b>	<b>557,956,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>138,834,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>2,968,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,947,000</b>	<b>3,094,350</b>	<b>3,249,068</b>	<b>4,947,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,420,000</b>	<b>2,541,000</b>	<b>2,668,050</b>	<b>4,947,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,061,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>297,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>45,000</b>	<b>47,250</b>	<b>49,613</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>350,000</b>	<b>367,500</b>	<b>385,875</b>	<b>594,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT</b>	<b>472,225,000</b>	<b>495,836,250</b>	<b>520,628,063</b>	<b>713,682,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE FERTILIZER COMPANY**

**'02150200101**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>834,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>979,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>968,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>947,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>947,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>1,061,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>297,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>	<b>94,500</b>	<b>99,225</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
	<b>TOTAL RECURRENT</b>	<b>1,890,000</b>	<b>1,984,500</b>	<b>2,083,725</b>	<b>6,132,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MOHAMET LAWAN COLLEGE OF AGRICULTURE

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>314,000,000</b>	<b>329,700,000</b>	<b>346,185,000</b>	<b>313,603,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>34,845,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>3,958,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>297,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>99,000</b>	<b>103,950</b>	<b>109,148</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,357,000</b>
22021001	REFRESHMENT & MEALS				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>594,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT</b>	<b>346,549,000</b>	<b>363,876,450</b>	<b>382,070,273</b>	<b>361,690,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF TRADE, INVESTMENT, & TOURISM**

**O22200100100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>99,537,000</b>	<b>104,513,850</b>	<b>109,739,543</b>	<b>138,390,000</b>
21010101	SALARY				
<b>210201</b>	<b>ALLOWANCES</b>	<b>15,800,000</b>	<b>16,590,000</b>	<b>17,419,500</b>	<b>15,048,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>5,894,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,693,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,382,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>11,666,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,170,000</b>
22021501	LOCAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,000,000</b>
22021601	SECURITY SERVICES				
22021606	LAND USE CHARGES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,045,000</b>
22021701	FINANCIAL CONSULTING				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>150,000</b>	<b>157,500</b>	<b>165,375</b>	<b>500,000</b>
22021908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>4,091,000</b>
22021001	REFRESHMENT & MEALS				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>153,000</b>	<b>160,650</b>	<b>168,683</b>	<b>127,000</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>78,000</b>	<b>81,900</b>	<b>85,995</b>	
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>133,218,000</b>	<b>139,878,900</b>	<b>146,872,845</b>	<b>188,006,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MAIDUGURI INTERNATIONAL HOTEL**

**'022205200200**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>5,000,000</b>
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
<b>210201</b>	<b>ALLOWANCES</b>				<b>5,000,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>7,500,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>7,050,000</b>	<b>7,402,500</b>	<b>7,772,625</b>	<b>17,500,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MAIDUGURI KANO MOTOR PARK AND MARKET**

**'022205400200**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,700,000</b>	<b>23,835,000</b>	<b>25,026,750</b>	<b>22,634,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>600,000</b>	<b>630,000</b>	<b>661,500</b>	<b>792,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>647,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>495,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>65,000</b>	<b>68,250</b>	<b>71,663</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>23,865,000</b>	<b>25,058,250</b>	<b>26,311,163</b>	<b>25,261,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BOPLAS INDUSTRIES LIMITED**

**'022205700100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>37,000,000</b>	<b>38,850,000</b>	<b>40,792,500</b>	<b>36,026,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,389,000</b>	<b>1,458,450</b>	<b>1,531,373</b>	<b>1,323,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>7,938,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>40,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>6,645,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,205,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>6,366,000</b>	<b>6,684,300</b>	<b>7,018,515</b>	<b>6,064,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>26,751,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>120,000</b>	<b>126,000</b>	<b>132,300</b>	<b>116,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>1,103,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN AND ADVANCE</b>	<b>1,157,000</b>	<b>1,214,850</b>	<b>1,275,593</b>	
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>61,532,000</b>	<b>64,608,600</b>	<b>67,839,030</b>	<b>128,171,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED

'022202000600

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>29,000,000</b>	<b>30,450,000</b>	<b>31,972,500</b>	<b>28,348,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>325,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>989,000</b>
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>1,526,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>1,979,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>989,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS</b>				<b>396,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>29,600,000</b>	<b>31,080,000</b>	<b>32,634,000</b>	<b>35,146,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MAIDUGURI MONDAY MARKET CO. LTD**

**'02205400100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>100,500,000</b>	<b>105,525,000</b>	<b>110,801,250</b>	<b>100,485,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,400,000</b>	<b>11,970,000</b>	<b>12,568,500</b>	<b>11,426,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>2,777,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>220301</b>	<b>STAFF LONS</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>495,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>117,680,000</b>	<b>123,564,000</b>	<b>129,742,200</b>	<b>123,593,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO WIRE AND NAIL COMPANY LTD**

**'02202000400**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>7,500,000</b>	<b>7,875,000</b>	<b>8,268,750</b>	<b>7,446,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>800,000</b>	<b>840,000</b>	<b>882,000</b>	<b>850,000</b>
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>839,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>990,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>989,000</b>
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>98,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>300,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>400,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>8,750,000</b>	<b>9,187,500</b>	<b>9,646,875</b>	<b>13,099,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO INVESTMENT COMPANY LTD**

**'022220180100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,652,000</b>	<b>23,784,600</b>	<b>24,973,830</b>	<b>24,392,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,553,000</b>	<b>1,630,650</b>	<b>1,712,183</b>	<b>1,479,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE	<b>1,326,000</b>	<b>1,392,300</b>	<b>1,461,915</b>	<b>1,263,000</b>
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	<b>GRATUITY</b>				
<b>21030102</b>	<b>PENSION</b>	<b>1,800,000</b>	<b>1,890,000</b>	<b>1,984,500</b>	<b>1,764,000</b>
<b>21030103</b>	<b>DEATH BENEFITS</b>				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,852,000</b>	<b>1,944,600</b>	<b>2,041,830</b>	
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>418,000</b>	<b>438,900</b>	<b>460,845</b>	<b>398,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	<b>95,000</b>	<b>99,750</b>	<b>104,738</b>	<b>90,000</b>
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	<b>26,000</b>	<b>27,300</b>	<b>28,665</b>	<b>25,000</b>
22021206	SEWAGE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>108,000</b>	<b>113,400</b>	<b>119,070</b>	<b>103,000</b>
22021302	BOOKS				
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	<b>83,000</b>	<b>87,150</b>	<b>91,508</b>	<b>79,000</b>
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>136,000</b>	<b>142,800</b>	<b>149,940</b>	<b>129,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>123,000</b>	<b>129,150</b>	<b>135,608</b>	<b>117,000</b>
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>73,000</b>	<b>76,650</b>	<b>80,483</b>	<b>70,000</b>
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>69,000</b>	<b>72,450</b>	<b>76,073</b>	<b>66,000</b>
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>192,000</b>	<b>201,600</b>	<b>211,680</b>	<b>183,000</b>
22021501	LOCAL TRAINING	<b>183,000</b>	<b>192,150</b>	<b>201,758</b>	<b>175,000</b>
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				
22021602	OFFICE RENT	<b>1,575,000</b>	<b>1,653,750</b>	<b>43,757,123</b>	<b>1,500,000</b>
22021603	RESIDENTIAL RENT				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES	<b>126,000</b>	<b>132,300</b>	<b>138,915</b>	<b>120,000</b>
22021708	MEDICAL CONSULTING				
22021709	AUDITING OF ACCOUNTS	<b>342,000</b>	<b>359,100</b>	<b>377,055</b>	<b>326,000</b>
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				

22021801	MOTOR VEHICLE FUEL COST	110,000	115,500	121,275	105,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	82,000	86,100	90,405	78,000
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS	107,000	112,350	117,968	102,000
22021004	MEDICAL EXPENSES-LOCAL	913,000	958,650	1,006,583	870,000
22021006	POSTAGES & COURIER SERVICES	32,000	33,600	35,280	30,000
22021007	WELFARE PACKAGES	294,000	308,700	324,135	280,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	79,000	82,950	87,098	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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>999,000</b>	<b>1,048,950</b>	<b>1,101,398</b>	
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>35,348,000</b>	<b>37,115,400</b>	<b>80,991,855</b>	<b>69,009,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED

'02202000200

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,500,000</b>	<b>23,625,000</b>	<b>24,806,250</b>	<b>22,414,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>6,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>300,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>35,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>3,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>3,000,000</b>
22021601	SECURITY SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>7,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>15,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>1,500,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,000,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>26,830,000</b>	<b>28,171,500</b>	<b>29,580,075</b>	<b>397,914,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE HOTELS LIMITED**

**'022205200100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>97,700,000</b>	<b>102,585,000</b>	<b>107,714,250</b>	<b>97,625,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,777,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,979,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>600,000</b>	<b>630,000</b>	<b>661,500</b>	<b>1,653,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>989,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
<b>220301</b>	<b>STAFF LOAN AND ADVANCES</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>700,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>102,680,000</b>	<b>107,814,000</b>	<b>113,204,700</b>	<b>109,009,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO SUPPLY COMPANY**

**'022206000100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>15,534,000</b>	<b>16,310,700</b>	<b>17,126,235</b>	<b>18,732,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,331,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>519,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>125,000</b>	<b>131,250</b>	<b>137,813</b>	<b>1,221,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,039,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,039,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>260,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>208,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>55,000</b>	<b>57,750</b>	<b>60,638</b>	<b>46,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>18,214,000</b>	<b>19,124,700</b>	<b>20,080,935</b>	<b>27,395,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF EDUCATION

O51700100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>328,524,000</b>	<b>344,950,200</b>	<b>362,197,710</b>	<b>327,965,000</b>
21010101	SALARY				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>30,733,000</b>	<b>32,269,650</b>	<b>33,883,133</b>	<b>38,794,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>11,576,250</b>	<b>16,891,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>11,983,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>450,000,000</b>
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	<b>900,000,000</b>	<b>945,000,000</b>	<b>992,250,000</b>	<b>900,000,000</b>
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>9,804,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,500,000</b>			<b>9,922,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>941,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>45,974,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>9,462,000</b>	<b>9,935,100</b>	<b>10,431,855</b>	<b>9,012,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
22050105	EDUCATION SUBSIDY (WAEC FEES)	<b>500,000,000</b>	<b>525,000,000</b>	<b>551,250,000</b>	<b>250,000,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,064,619,000</b>	<b>2,165,224,950</b>	<b>2,273,486,198</b>	<b>2,071,286,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD

'051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)</b>	<b>4,631,484,000</b>	<b>4,863,058,200</b>	<b>5,106,211,110</b>	<b>3,782,113,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>433,888,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>25,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>5,008,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>7,008,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>12,008,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>100,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>50,000,000</b>
22021601	SECURITY SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>495,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>500,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>100,000,000</b>
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>4,857,234,000</b>	<b>5,100,095,700</b>	<b>5,355,100,485</b>	<b>4,521,020,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

AGENCY FOR MEGA SCHOOL

'051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES	10,000,000	10,500,000	11,025,000	
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	10,000,000	10,500,000	11,025,000	
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	10,000,000	10,500,000	11,025,000	
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)				
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	20,000,000	21,000,000	22,050,000	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
22050105	EDUCATION SUBSIDY (WAEC FEES)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>38,200,000</b>	<b>40,110,000</b>	<b>42,115,500</b>	<b>38,020,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	<b>134,000,000</b>	<b>140,700,000</b>	<b>147,735,000</b>	<b>133,500,000</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,007,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>136,978,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>22,000,000</b>	<b>23,100,000</b>	<b>24,255,000</b>	<b>34,744,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>150,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>25,949,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>29,284,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>63,800,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>45,207,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>50,600,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>	<b>STAFF LOAN</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>7,518,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>7,092,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>134,435,000</b>
22040202	INTERNAL FINANCIAL OBLIGATIONS	<b>3,876,853,000</b>	<b>4,070,695,650</b>	<b>4,274,230,433</b>	
22040204	EXTERNAL FINANCIAL OBLIGATIONS	<b>209,080,000</b>			
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>150,000,000</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>4,778,133,000</b>	<b>4,797,505,650</b>	<b>5,037,380,933</b>	<b>1,012,134,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL 022000700100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>339,000,000</b>	<b>355,950,000</b>	<b>373,747,500</b>	<b>339,473,000</b>
21010101	SALARY				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>46,975,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	<b>GRATUITY</b>	<b>4,200,000,000</b>	<b>4,410,000,000</b>	<b>4,630,500,000</b>	<b>4,200,000,000</b>
<b>21030102</b>	<b>PENSION</b>	<b>6,000,000,000</b>	<b>6,300,000,000</b>	<b>6,615,000,000</b>	<b>6,000,000,000</b>
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>30,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>6,549,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>300,000,000</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>200,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>50,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>150,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>26,889,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>36,901,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>35,997,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>9,000,000</b>	<b>9,450,000</b>	<b>9,922,500</b>	<b>9,894,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>8,000,000</b>	<b>8,400,000</b>	<b>8,820,000</b>	<b>9,552,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>11,121,000,000</b>	<b>11,677,050,000</b>	<b>12,260,902,500</b>	<b>11,142,230,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE INTERNAL REVENUE SERVICE**

**022000800100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>119,285,000</b>	<b>125,249,250</b>	<b>131,511,713</b>	<b>300,286,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>100,000,000</b>
21020101	NON REGULAR ALLOWANCES	25,000,000	26,250,000	27,562,500	30,929,000
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>8,114,000</b>	<b>8,519,700</b>	<b>8,945,685</b>	<b>4,057,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>4,056,000</b>	<b>4,258,800</b>	<b>4,471,740</b>	<b>2,028,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,282,000</b>	<b>4,496,100</b>	<b>4,720,905</b>	<b>7,141,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>4,500,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>4,500,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,566,000</b>	<b>2,694,300</b>	<b>2,829,015</b>	<b>8,283,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,000,000</b>			<b>4,703,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,202,000</b>	<b>1,262,100</b>	<b>1,325,205</b>	<b>601,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>10,827,000</b>
22021001	REFRESHMENT & MEALS				
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000			5,000,000
22021004	MEDICAL EXPENSES-LOCAL				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000			1,710,000
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>212,755,000</b>	<b>215,780,250</b>	<b>226,569,263</b>	<b>486,565,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>401,873,000</b>	<b>421,966,650</b>	<b>443,064,983</b>	<b>401,873,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>31,467,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>3,100,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,505,000</b>	<b>1,580,250</b>	<b>1,659,263</b>	<b>1,272,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,006,000</b>	<b>2,106,300</b>	<b>2,211,615</b>	<b>5,648,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,159,000</b>	<b>3,316,950</b>	<b>3,482,798</b>	<b>3,780,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,635,000</b>	<b>2,766,750</b>	<b>2,905,088</b>	<b>401,688,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>250,000,000</b>
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,642,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>312,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>104,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,634,000</b>	<b>2,765,700</b>	<b>2,903,985</b>	<b>1,603,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	<b>400,000,000</b>	<b>420,000,000</b>	<b>441,000,000</b>	<b>700,000,000</b>
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	<b>2,949,000</b>	<b>3,096,450</b>	<b>3,251,273</b>	
22021008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	<b>9,000,000</b>	<b>9,450,000</b>	<b>9,922,500</b>	
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2,950,000</b>	<b>3,097,500</b>	<b>3,252,375</b>	<b>1,139,000</b>
	<b>101</b>				



2204	GRANTS AND CONTRIBUTIONS GENERAL	2,106,000	2,211,300	2,321,865	
220401	LOCAL GRANTS AND CONTRIBUTIONS				
TOTAL RECURRENT EXPENDITURE		1,020,317,000	1,071,332,850	1,124,899,493	1,803,628,000

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>	<b>388,000,000</b>	<b>407,400,000</b>	<b>427,770,000</b>	<b>80,000,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>150,000,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,653,000</b>	<b>1,735,650</b>	<b>1,822,433</b>	<b>1,500,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>662,000</b>	<b>695,100</b>	<b>729,855</b>	<b>600,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>2,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,500,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>551,000</b>	<b>578,550</b>	<b>607,478</b>	<b>500,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,102,000</b>	<b>1,157,100</b>	<b>1,214,955</b>	<b>1,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>551,000</b>	<b>578,550</b>	<b>607,478</b>	<b>500,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,102,000</b>	<b>1,157,100</b>	<b>1,214,955</b>	<b>1,000,000</b>
22021001	REFRESHMENT & MEALS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>448,121,000</b>	<b>470,527,050</b>	<b>494,053,403</b>	<b>238,600,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI**

**O52110400100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>347,287,500</b>	<b>300,000,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>150,000,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,575,000</b>	<b>2,703,750</b>	<b>2,838,938</b>	<b>1,600,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>700,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,100,000</b>	<b>3,255,000</b>	<b>3,417,750</b>	<b>2,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,570,000</b>	<b>2,698,500</b>	<b>2,833,425</b>	<b>1,500,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>500,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021601	SECURITY SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,080,000</b>	<b>2,184,000</b>	<b>2,293,200</b>	<b>1,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>26,575,000</b>	<b>27,903,750</b>	<b>29,298,938</b>	<b>500,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,050,000</b>	<b>2,152,500</b>	<b>2,260,125</b>	<b>1,000,000</b>
22021001	REFRESHMENT & MEALS				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>413,400,000</b>	<b>434,070,000</b>	<b>455,773,500</b>	<b>458,800,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE AGENCY FOR CONTROL OF HIV/AIDS AND MALARIA (BOSACAM)**

**'011103300100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>904,000</b>	<b>949,200</b>	<b>996,660</b>	<b>904,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>100,000</b>			<b>105,000</b>
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,947,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,981,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>989,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>99,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN AND ADVANCES</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>396,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>6,574,000</b>	<b>6,902,700</b>	<b>7,247,835</b>	<b>11,400,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY**

**'521002001000**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,350,000,000</b>	<b>1,417,500,000</b>	<b>1,488,375,000</b>	<b>1,391,474,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>91,983,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,442,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,800,000</b>	<b>1,890,000</b>	<b>1,984,500</b>	<b>1,979,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>6,105,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>693,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>989,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>763,000</b>	<b>801,150</b>	<b>841,208</b>	<b>693,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,417,163,000</b>	<b>1,488,021,150</b>	<b>1,562,422,208</b>	<b>1,499,457,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**HOSPITALS MANAGEMENT BOARD**

**52110200100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)</b>	<b>6,750,000,000</b>	<b>7,087,500,000</b>	<b>7,441,875,000</b>	<b>6,750,225,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>347,287,500</b>	<b>325,500,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	10,500,000	11,025,000	26,250,000
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000	8,400,000	8,820,000	14,266,000
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	5,000,000	5,250,000	5,512,500	78,750,000
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES	2,500,000	2,625,000	2,756,250	26,250,000
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	2,000,000	2,100,000	2,205,000	26,250,000
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,250,000	5,512,500	21,000,000
22021302	BOOKS				
22021303	NEWSPAPERS				
22021309	UNIFORMS & OTHER CLOTHING	10,000,000	10,500,000	11,025,000	57,750,000
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	10,500,000	11,025,000	31,500,000
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,250,000	5,512,500	21,000,000
22021402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,250,000	5,512,500	21,000,000
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	5,250,000	5,512,500	60,375,000
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	3,150,000	3,307,500	10,500,000
22021405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,500,000	11,025,000	52,500,000
22021406	OTHER MAINTENANCE SERVICES				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	20,000,000	21,000,000	22,050,000	147,000,000
22021502	INTERNATIONAL TRAINING	20,000,000	21,000,000	22,050,000	
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021605	CLEANING & FUMIGATION SERVICES	20,000,000	21,000,000	22,050,000	210,000,000
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021803	PLANT / GENERATOR FUEL COST	40,000,000	42,000,000	44,100,000	105,519,000
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM	5,000,000	5,250,000	5,512,500	21,000,000
22021904	OTHER CRF BANK CHARGES				519,000
	<b>107</b>				

22021905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22021906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22021907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22021908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	2,000,000	2,100,000	2,205,000	5,250,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,250,000	5,512,500	26,250,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,100,000	2,205,000	5,250,000
22021004	MEDICAL EXPENSES-LOCAL	10,000,000	10,500,000	11,025,000	26,000,000
22021006	POSTAGES & COURIER SERVICES	1,000,000	1,050,000	1,102,500	5,250,000
22021007	WELFARE PACKAGES	5,000,000	5,250,000	5,512,500	115,500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	105,000	110,250	5,250,000
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	2,000,000	2,100,000	2,205,000	10,500,000
22021042	RECURRENT ADJUSTMENT				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>7,277,600,000</b>	<b>7,641,480,000</b>	<b>8,023,554,000</b>	<b>8,206,404,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>220,851,000</b>	<b>231,893,550</b>	<b>243,488,228</b>	<b>276,365,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>18,320,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>6,797,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,377,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>26,250,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>10,443,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>19,396,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>626,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>109,000</b>	<b>114,450</b>	<b>120,173</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>19,264,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>256,960,000</b>	<b>269,808,000</b>	<b>283,298,400</b>	<b>381,838,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**INFORMATICS INSTITUTE**

**'012301900100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>5,758,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>4,947,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>611,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>2,968,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>989,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>3,938,000</b>
22021001	REFRESHMENT & MEALS				
<b>220301</b>	<b>STAFF LOAN</b>	<b>10,000</b>	<b>10,500</b>	<b>11,025</b>	<b>495,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22090101	LOSS ON FOREIGN EXCHANGE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,260,000</b>	<b>1,323,000</b>	<b>1,389,150</b>	<b>20,201,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO RADIO TELVESION CORPORATION**

**12300300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>251,600,000</b>	<b>264,180,000</b>	<b>277,389,000</b>	<b>251,510,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,958,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,968,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>9,894,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>8,905,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>59,925,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>10,883,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>9,894,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>495,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
<b>22040204</b>	<b>EXTERNAL FINANCIAL OBLIGATIONS</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>267,480,000</b>	<b>280,854,000</b>	<b>294,896,700</b>	<b>358,927,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**COUNCIL FOR ARTS AND CULTURE**

**'012305700100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY	85,000,000	89,250,000	93,712,500	88,896,000
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	5,000,000	5,250,000	5,512,500	10,457,000
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	500,000	525,000	551,250	2,100,000
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,050,000	1,102,500	1,575,000
22021302	BOOKS	100,000	105,000	110,250	250,000
22021308	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000	1,050,000	1,102,500	7,900,000
22021309	UNIFORMS & OTHER CLOTHING	2,350,000	2,467,500	2,590,875	2,200,000
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,050,000	1,102,500	5,000,000
22021402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,050,000	1,102,500	5,315,000
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000	2,625,000	2,756,250	5,820,000
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,050,000	1,102,500	1,820,000
22021405	MAINTENANCE OF PLANTS/GENERATORS	100,000	105,000	110,250	165,000
22021406	OTHER MAINTENANCE SERVICES	500,000	525,000	551,250	
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021501	LOCAL TRAINING				3,410,000
22021502	INTERNATIONAL TRAINING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	500,000	525,000	551,250	525,000
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	300,000	315,000	330,750	372,000
22021806	COOKING GAS/FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	1,500,000	1,575,000	1,653,750	1,619,000
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES				2,110,000
22021007	WELFARE PACKAGES	500,000	525,000	551,250	1,411,000
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>103,850,000</b>	<b>109,042,500</b>	<b>114,494,625</b>	<b>155,945,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE

O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>163,000,000</b>	<b>171,150,000</b>	<b>179,707,500</b>	<b>162,764,000</b>
21010101	SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS	21,267,375	22,330,744	23,447,281	
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>17,000,000</b>	<b>17,850,000</b>	<b>18,742,500</b>	<b>17,416,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,660,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,127,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,211,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
22021305	PRINTING OF NON SECURITY DOCUMENTS				
22021306	PRINTING OF SECURITY DOCUMENTS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,833,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22021405	MAINTENANCE OF PLANTS/GENERATORS				
22021406	OTHER MAINTENANCE SERVICES				
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,126,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
22021503	N/A				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>120,000,000</b>	<b>126,000,000</b>	<b>132,300,000</b>	<b>2,085,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
22021704	ENGINEERING SERVICES				
22021705	ARCHITECTURAL SERVICES				
22021706	SURVEYING SERVICES				
22021707	AGRICULTURAL CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>19,710,000</b>

22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
2203	STAFF LOAN ADVANCES				
220301	STAFF LOAN ADVANCES	1,000,000	1,050,000	1,102,500	31,417,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000	1,050,000	1,102,500	2,085,000
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
220603	INSURANCE PREMIUM- VETTING OF CONTRACT	150,000,000	157,500,000	165,375,000	174,003,000
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>486,767,375</b>	<b>511,105,744</b>	<b>536,661,031</b>	<b>431,437,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES**

**'032600600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>550,000,000</b>	<b>577,500,000</b>	<b>606,375,000</b>	<b>606,781,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>2,019,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,979,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,180,000</b>	<b>2,289,000</b>	<b>2,403,450</b>	<b>1,979,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,090,000</b>	<b>1,144,500</b>	<b>1,201,725</b>	<b>989,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,181,000</b>	<b>2,290,050</b>	<b>2,404,553</b>	<b>1,979,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,968,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,413,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
220301	STAFF LOANS AND ADVANCE	763,000	801,150	841,208	693,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>572,814,000</b>	<b>601,454,700</b>	<b>631,527,435</b>	<b>621,097,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>120,000,000</b>	<b>126,000,000</b>	<b>132,300,000</b>	<b>126,408,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>50,895,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>510,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>519,000</b>	<b>544,950</b>	<b>572,198</b>	<b>510,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,426,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,525,000</b>	<b>1,601,250</b>	<b>1,681,313</b>	
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>102,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>51,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>52,000</b>	<b>54,600</b>	<b>57,330</b>	<b>51,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021004	MEDICAL EXPENSES-LOCAL				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>133,746,000</b>	<b>140,433,300</b>	<b>147,454,965</b>	<b>179,953,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>12,000,000</b>	<b>12,600,000</b>	<b>13,230,000</b>	<b>18,380,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,042,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,020,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,520,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,040,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>204,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>102,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220301</b>	<b>STAFF LOAN</b>				<b>714,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>13,930,000</b>	<b>14,626,500</b>	<b>15,357,825</b>	<b>26,022,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF WORKS AND TRANSPORT**

**O22900100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>530,000,000</b>	<b>556,500,000</b>	<b>584,325,000</b>	<b>495,500,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>62,000,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>20,501,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>11,293,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>6,306,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				<b>6,942,000</b>
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>19,710,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>22,130,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>11,065,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000,000</b>	<b>420,000,000</b>	<b>441,000,000</b>	<b>600,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,357,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>58,936,000</b>
22021001	REFRESHMENT & MEALS				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,816,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>989,500,000</b>	<b>1,038,975,000</b>	<b>1,090,923,750</b>	<b>1,325,556,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO EXPRESS TRANSPORT CORPORATION**

**22905300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>115,000,000</b>	<b>120,750,000</b>	<b>126,787,500</b>	<b>131,250,000</b>
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,473,000</b>	<b>8,896,650</b>	<b>9,341,483</b>	
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	<b>GRATUITY</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>100,000,000</b>
<b>21030102</b>	<b>PENSION</b>				
<b>21030103</b>	<b>DEATH BENEFITS</b>				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>1,736,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>144,973,000</b>	<b>152,221,650</b>	<b>159,832,733</b>	<b>232,986,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**ROAD MAINTENANCE AGENCY**

**'023400400100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>101,351,000</b>	<b>106,418,550</b>	<b>111,739,478</b>	<b>102,239,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,369,000</b>	<b>5,637,450</b>	<b>5,919,323</b>	<b>5,114,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>9,894,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>8,904,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>8,300,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
22021704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>60,000,000</b>
22021705	ARCHITECTURAL SERVICES				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>416,000</b>	<b>436,800</b>	<b>458,640</b>	<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>103,000</b>	<b>108,150</b>	<b>113,558</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>	<b>520,000</b>	<b>546,000</b>	<b>573,300</b>	<b>495,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>165,759,000</b>	<b>174,046,950</b>	<b>182,749,298</b>	<b>197,419,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT**

**O51400100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>123,000,000</b>	<b>129,150,000</b>	<b>135,607,500</b>	<b>124,524,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>19,936,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,116,000</b>	<b>1,171,800</b>	<b>1,230,390</b>	<b>5,825,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,780,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>10,839,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	
22021302	BOOKS				
22021309	UNIFORMS & OTHER CLOTHING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>11,385,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021406	OTHER MAINTENANCE SERVICES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>1,985,000</b>
22021501	LOCAL TRAINING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021502	INTERNATIONAL TRAINING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>208,000</b>	<b>218,400</b>	<b>229,320</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>104,000</b>	<b>109,200</b>	<b>114,660</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>8,830,000</b>
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>148,428,000</b>	<b>155,849,400</b>	<b>163,641,870</b>	<b>189,401,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>36,154,000</b>	<b>37,961,700</b>	<b>39,859,785</b>	<b>36,154,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				<b>7,797,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>9,630,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,043,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,516,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>8,776,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22021405	MAINTENANCE OF PLANTS/GENERATORS				
22021406	OTHER MAINTENANCE SERVICES				
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>5,580,000</b>	<b>5,859,000</b>	<b>6,151,950</b>	<b>2,825,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,189,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>519,000</b>
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>104,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>5,524,000</b>
22021001	REFRESHMENT & MEALS				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCE</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>416,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>328,000</b>	<b>344,400</b>	<b>361,620</b>	<b>328,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>53,662,000</b>	<b>56,345,100</b>	<b>59,162,355</b>	<b>78,821,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**RURAL ELECTRIFICATION BOARD**

**23100300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>170,000,000</b>	<b>178,500,000</b>	<b>187,425,000</b>	<b>175,695,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>19,522,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,979,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,526,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>693,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>187,780,000</b>	<b>197,169,000</b>	<b>207,027,450</b>	<b>201,690,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSING CORPORATION**

**25301000100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>61,426,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>3,293,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>21030101</b>	<b>GRATUITY</b>				
<b>21030102</b>	<b>PENSION</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>31,500,000</b>
<b>21030103</b>	<b>DEATH BENEFITS</b>				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,158,000</b>
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	<b>227,000</b>	<b>238,350</b>	<b>250,268</b>	<b>227,000</b>
22021202	TELEPHONE CHARGES	<b>227,000</b>	<b>238,350</b>	<b>250,268</b>	<b>227,000</b>
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	<b>227,000</b>	<b>238,350</b>	<b>250,268</b>	<b>227,000</b>
22021206	SEWAGE CHARGES				
22021207	LEASED COMMUNICATION LINES(S)				
22021208	MULTI YEAR TARIFF ORDER				
22021209	INTERACTIVE LEARNING NETWORK				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>795,000</b>	<b>834,750</b>	<b>876,488</b>	<b>757,000</b>
22021302	BOOKS	<b>114,000</b>	<b>119,700</b>	<b>125,685</b>	<b>108,000</b>
22021303	NEWSPAPERS	<b>292,000</b>	<b>306,600</b>	<b>321,930</b>	<b>292,000</b>
22021304	MAGAZINES & PERIODICALS	<b>270,000</b>	<b>283,500</b>	<b>297,675</b>	<b>270,000</b>
22021305	PRINTING OF NON SECURITY DOCUMENTS	<b>1,022,000</b>	<b>1,073,100</b>	<b>1,126,755</b>	<b>541,000</b>
22021306	PRINTING OF SECURITY DOCUMENTS				<b>973,000</b>
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>400,000</b>
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				

<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				973,000
22021402	MAINTENANCE OF OFFICE FURNITURE	1,946,000	2,043,300	2,145,465	1,947,000
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,163,000	4,371,150	4,589,708	4,163,000
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	324,000	340,200	357,210	324,000
22021405	MAINTENANCE OF PLANTS/GENERATORS	216,000	226,800	238,140	216,000
22021406	OTHER MAINTENANCE SERVICES	216,000	226,800	238,140	216,000
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE	2,000,000	2,100,000	2,205,000	5,000,000
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	648,000	680,400	714,420	649,000
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				324,000
22021602	OFFICE RENT				368,000
22021603	RESIDENTIAL RENT				541,000
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
22021605	CLEANING & FUMIGATION SERVICES	300,000	315,000	330,750	
22021606	LAND USE CHARGES				
22021607	RESCUE SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING	500,000	525,000	551,250	
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES	525,000	551,250	578,813	525,000
22021704	ENGINEERING SERVICES	420,000	441,000	463,050	420,000
22021705	ARCHITECTURAL SERVICES	630,000	661,500	694,575	630,000
22021706	SURVEYING SERVICES	315,000	330,750	347,288	315,000
22021707	AGRICULTURAL CONSULTING				
22021708	MEDICAL CONSULTING				
22021709	AUDITING OF ACCOUNTS				1,000,000
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	1,135,000	1,191,750	1,251,338	1,081,000
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	540,000	567,000	595,350	541,000
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	216,000	226,800	238,140	216,000
22021902	INSURANCE PREMIUM	162,000	170,100	178,605	162,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	500,000	525,000	551,250	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	525,000	551,250	2,660,000
22021003	PUBLICITY & ADVERTISEMENTS	568,000	596,400	626,220	541,000
22021004	MEDICAL EXPENSES-LOCAL	340,000	357,000	374,850	324,000
22021006	POSTAGES & COURIER SERVICES	500,000	525,000	551,250	1,200,000
22021007	WELFARE PACKAGES	341,000	358,050	375,953	324,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	108,000	113,400	119,070	108,000
22021009	SPORTING ACTIVITIES				500,000
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	525,000	551,250	
22021020	ELECTION-LOGISTICS SUPPORT				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	500,000	525,000	551,250	1,406,000
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>106,687,000</b>	<b>112,021,350</b>	<b>117,622,418</b>	<b>130,073,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF SPORTS AFFAIRS

O53900100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>40,198,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,226,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,600,000</b>	<b>2,730,000</b>	<b>2,866,500</b>	<b>4,204,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>213,000</b>
22021201	ELECTRICITY CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,450,000</b>	<b>1,522,500</b>	<b>1,598,625</b>	<b>2,085,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>8,384,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,145,000</b>	<b>1,202,250</b>	<b>1,262,363</b>	<b>1,609,000</b>
22021501	LOCAL TRAINING				
22021607	RESCUE SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>523,000</b>
22021701	FINANCIAL CONSULTING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>139,000</b>	<b>145,950</b>	<b>153,248</b>	<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>			<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>76,000</b>	<b>79,800</b>	<b>83,790</b>	<b>2,815,000</b>
22021001	REFRESHMENT & MEALS				
22021042	RECURRENT ADJUSTMENT				
<b>2203</b>		<b>40,000</b>	<b>42,000</b>	<b>44,100</b>	
220301	STAFF LOANS AND ADVANCES				54,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				<b>834,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>51,240,000</b>	<b>53,707,500</b>	<b>56,392,875</b>	<b>66,640,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE SPORT COUNCIL**

**'053905100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>190,892,000</b>	<b>200,436,600</b>	<b>210,458,430</b>	<b>194,892,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,000,000</b>	<b>8,400,000</b>	<b>8,820,000</b>	<b>21,655,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>5,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>200,000</b>
22021302	BOOKS				
22021303	NEWSPAPERS				
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				<b>2,000,000</b>
22021308	FIELD & CAMPING MATERIALS SUPPLIES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>6,000,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>10,000</b>
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>6,000,000</b>
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22021405	MAINTENANCE OF PLANTS/GENERATORS				
22021406	OTHER MAINTENANCE SERVICES	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>5,000,000</b>
22021501	LOCAL TRAINING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>650,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
22021704	ENGINEERING SERVICES				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>206,942,000</b>	<b>217,289,100</b>	<b>228,153,555</b>	<b>237,412,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**EL-KANEMI WARRIORS FOOTBALL CLUB**

**'053905300200**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>61,491,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,000,000</b>	<b>6,300,000</b>	<b>6,615,000</b>	<b>6,832,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>10,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,947,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,936,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,947,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>10,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>	<b>84,000</b>	<b>88,200</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220301</b>	<b>STAFF LOAN</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>693,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>77,880,000</b>	<b>81,774,000</b>	<b>85,862,700</b>	<b>105,143,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES

O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>550,000,000</b>	<b>577,500,000</b>	<b>606,375,000</b>	<b>568,873,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>48,666,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,155,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,565,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,595,000</b>	<b>4,824,750</b>	<b>5,065,988</b>	<b>4,376,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>7,560,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>6,253,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>208,000</b>
22021801	MOTOR VEHICLE FUEL COST	<b>309,000</b>	<b>324,450</b>	<b>340,673</b>	<b>104,000</b>
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	<b>500,000,000</b>	<b>525,000,000</b>	<b>551,250,000</b>	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,270,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,080,404,000</b>	<b>1,134,424,200</b>	<b>1,191,145,410</b>	<b>655,030,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

RURAL WATER SUPPLY AND SANITATION AGENCY

'025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>48,770,000</b>
21010101	SALARY	14,500,000	15,225,000	15,986,250	
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,500,000</b>	<b>6,825,000</b>	<b>7,166,250</b>	<b>5,419,000</b>
21020101	NON REGULAR ALLOWANCES	4,000,000	4,200,000	4,410,000	
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,250,000	5,512,500	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>2,759,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING	36,000,000	37,800,000	39,690,000	
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>30,694,000</b>	<b>32,228,700</b>	<b>33,840,135</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>109,000</b>	<b>114,450</b>	<b>120,173</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>2203</b>					
<b>220301</b>					<b>693,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>763,000</b>	<b>801,150</b>	<b>841,208</b>	
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>162,566,000</b>	<b>170,694,300</b>	<b>179,229,015</b>	<b>59,916,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF RELIGIOUS AFFAIRS

'055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>12,500,000</b>	<b>13,125,000</b>	<b>13,781,250</b>	<b>12,072,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>50,000,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,573,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>6,500,000</b>	<b>6,825,000</b>	<b>7,166,250</b>	<b>6,948,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>38,037,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>18,869,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>8,955,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,968,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>395,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS				
22021007	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE,SUGAR, ETC)	<b>300,000,000</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>450,000,000</b>
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCE</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>9,900,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>344,900,000</b>	<b>362,145,000</b>	<b>380,252,250</b>	<b>604,717,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION**

**'055200300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>56,874,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>6,319,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>396,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>508,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>297,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>99,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>15,000</b>	<b>15,750</b>	<b>16,538</b>	<b>49,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220301</b>	<b>STAFF LOANS AND ADVANCE</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>247,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>15,735,000</b>	<b>16,521,750</b>	<b>17,347,838</b>	<b>65,779,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE COUCL FOR ULAMAS**

**055200400100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>377,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>15,000</b>	<b>15,750</b>	<b>16,538</b>	<b>42,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>495,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>508,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>495,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>495,000</b>
22021601	SECURITY SERVICES				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>				<b>198,000</b>
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,165,000</b>	<b>1,223,250</b>	<b>1,284,413</b>	<b>2,907,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**ISLAMIC PREACHING BOARD**

**'055200200100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>14,000,000</b>	<b>14,700,000</b>	<b>15,435,000</b>	<b>14,092,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,566,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>2,968,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>1,979,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>1,979,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>1,979,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>60,000</b>	<b>63,000</b>	<b>66,150</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>3,925,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>220301</b>	<b>STAFF LOAN</b>				<b>693,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>14,710,000</b>	<b>15,445,500</b>	<b>16,217,775</b>	<b>30,467,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**PILGRIMS WELFARE BOARD**

**'011103700100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>31,000,000</b>	<b>32,550,000</b>	<b>34,177,500</b>	<b>30,982,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>994,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>989,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>199,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>60,000</b>	<b>63,000</b>	<b>66,150</b>	<b>79,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>100,000</b>			<b>198,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>33,560,000</b>	<b>35,133,000</b>	<b>36,889,650</b>	<b>34,430,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**ISLAMIC RESEARCH CENTRE**

**'055200500100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>18,000,000</b>	<b>18,900,000</b>	<b>19,845,000</b>	<b>21,226,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>2,961,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020213	GROUP LIFE INSURANCE				
21020214	EMPLOYEES COMPENSATION FUND				
21020215	HOUSING FUND CONTRIBUTION				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>1,210,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
22021605	CLEANING & FUMIGATION SERVICES				
22021606	LAND USE CHARGES				
22021607	RESCUE SERVICES				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>18,300,000</b>	<b>19,215,000</b>	<b>20,175,750</b>	<b>26,386,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MDA: MINISTRY OF ENVIRONMENT**

**CODE: O53500100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>271,000,000</b>	<b>284,550,000</b>	<b>298,777,500</b>	<b>277,367,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>28,946,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,759,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,229,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>4,050,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>8,839,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>3,282,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,189,000</b>
22021701	FINANCIAL CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,291,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>291,500,000</b>	<b>306,075,000</b>	<b>321,378,750</b>	<b>336,952,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE ENVIRONMENTAL PROTECTION AGENCY**

**'053501600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>725,000,000</b>	<b>761,250,000</b>	<b>799,312,500</b>	<b>739,931,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>82,215,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				<b>1,979,000</b>
22021201	ELECTRICITY CHARGES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021202	TELEPHONE CHARGES	<b>360,000</b>	<b>378,000</b>	<b>396,900</b>	
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES	<b>126,000</b>	<b>132,300</b>	<b>138,915</b>	
22021205	WATER RATES	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>5,936,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>720,000</b>	<b>756,000</b>	<b>793,800</b>	
22021302	BOOKS	<b>70,000</b>	<b>73,500</b>	<b>77,175</b>	
22021303	NEWSPAPERS	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	
22021304	MAGAZINES & PERIODICALS	<b>150,000</b>	<b>157,500</b>	<b>165,375</b>	
22021305	PRINTING OF NON SECURITY DOCUMENTS				
22021306	PRINTING OF SECURITY DOCUMENTS				
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22021308	FIELD & CAMPING MATERIALS SUPPLIES	<b>1,200,000</b>	<b>1,260,000</b>	<b>1,323,000</b>	
22021309	UNIFORMS & OTHER CLOTHING	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>2,968,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>480,000</b>	<b>504,000</b>	<b>529,200</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>240,000</b>	<b>252,000</b>	<b>264,600</b>	
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021406	OTHER MAINTENANCE SERVICES				
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021502	INTERNATIONAL TRAINING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
	<b>138</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	

<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				<b>4,029,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT	500,000	525,000	551,250	
22021603	RESIDENTIAL RENT				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,100,000	2,205,000	
22021605	CLEANING & FUMIGATION SERVICES	5,000,000	5,250,000	5,512,500	
22021606	LAND USE CHARGES				
22021607	RESCUE SERVICES	2,000,000	2,100,000	2,205,000	
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021706	SURVEYING SERVICES				
22021707	AGRICULTURAL CONSULTING				
22021708	MEDICAL CONSULTING	2,000,000	2,100,000	2,205,000	
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>297,000</b>
22021801	MOTOR VEHICLE FUEL COST	5,000,000	5,250,000	5,512,500	
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	2,000,000	2,100,000	2,205,000	
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	116,000	121,800	127,890	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	960,000	1,008,000	1,058,400	
22021002	HONORARIUM & SITTING ALLOWANCE	480,000	504,000	529,200	
22021003	PUBLICITY & ADVERTISEMENTS	500,000	525,000	551,250	
22021004	MEDICAL EXPENSES-LOCAL	500,000	525,000	551,250	
22021006	POSTAGES & COURIER SERVICES	500,000	525,000	551,250	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000	315,000	330,750	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	500,000	525,000	551,250	
22021042	RECURRENT ADJUSTMENT				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>				<b>594,000</b>
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>	250,000	262,500	275,625	
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000	262,500	275,625	
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>796,052,000</b>	<b>835,854,600</b>	<b>877,647,330</b>	<b>839,037,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE TROPICAL FOREST ACTION PROGRAMME**

**'021510900300**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>849,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>989,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>15,000</b>	<b>15,750</b>	<b>16,538</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
220301	STAFF LOAN				297,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>2,927,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**FOREST RESERVE MANAGEMENT**

**'021510900400**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>495,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>989,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>1,369,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>140,000</b>	<b>147,000</b>	<b>154,350</b>	<b>3,348,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE AFFORESTATION PROJECT**

**'053505600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>117,058,000</b>	<b>122,910,900</b>	<b>129,056,445</b>	<b>117,058,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>4,763,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>1,588,000</b>
22021201	ELECTRICITY CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,175,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>3,175,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,231,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>120,858,000</b>	<b>126,900,900</b>	<b>133,245,945</b>	<b>130,990,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF LANDS & SURVEY

O26000100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>228,663,000</b>	<b>240,096,150</b>	<b>252,100,958</b>	<b>332,590,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>34,431,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>4,525,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,291,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,129,000</b>	<b>1,185,450</b>	<b>1,244,723</b>	<b>1,075,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>8,106,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>2,149,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,075,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>450,000</b>	<b>472,500</b>	<b>496,125</b>	<b>428,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>112,000</b>	<b>117,600</b>	<b>123,480</b>	<b>107,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,216,000</b>
22021001	REFRESHMENT & MEALS				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>112,000</b>	<b>117,600</b>	<b>123,480</b>	<b>107,000</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>226,000</b>	<b>237,300</b>	<b>249,165</b>	<b>216,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>244,692,000</b>	<b>256,926,600</b>	<b>269,772,930</b>	<b>387,316,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD**

**'025305600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>58,000,000</b>	<b>60,900,000</b>	<b>63,945,000</b>	<b>61,212,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>6,901,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,323,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,292,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,142,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>650,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>66,500,000</b>	<b>69,825,000</b>	<b>73,316,250</b>	<b>74,520,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS O505100100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>64,000,000</b>	<b>67,200,000</b>	<b>70,560,000</b>	<b>63,261,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,965,000</b>	<b>8,363,250</b>	<b>8,781,413</b>	<b>7,586,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>58,000,000</b>	<b>60,900,000</b>	<b>63,945,000</b>	<b>55,490,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,192,000</b>	<b>2,301,600</b>	<b>2,416,680</b>	<b>2,088,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,600,000</b>	<b>1,680,000</b>	<b>1,764,000</b>	<b>1,563,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>35,000,000</b>	<b>36,750,000</b>	<b>38,587,500</b>	<b>40,031,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,086,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>199,999,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>522,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>831,000</b>	<b>872,550</b>	<b>916,178</b>	<b>792,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>207,000</b>	<b>217,350</b>	<b>228,218</b>	<b>198,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
22021905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22021906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22021907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22021908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>80,000,000</b>	<b>84,000,000</b>	<b>88,200,000</b>	<b>99,839,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				

22021004	MEDICAL EXPENSES-LOCAL				
220301	STAFF LOANS AND ADVANCES	2,000,000	2,100,000	2,205,000	2,085,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,550,000,000	1,627,500,000	1,708,875,000	1,591,624,000
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,954,295,000</b>	<b>2,052,009,750</b>	<b>2,154,610,238</b>	<b>2,067,164,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**LOCAL GOVERNMENT PENSION BOARD**

**11103500100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY	8,005,000	8,405,250	8,825,513	7,261,000
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	5,360,000	5,628,000	5,909,400	5,104,000
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	2,625,000	2,756,250	2,894,063	2,500,000
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	126,000	132,300	138,915	120,000
22021202	TELEPHONE CHARGES	551,000	578,550	607,478	525,000
22021203	INTERNET ACCESS CHARGES	1,072,000	1,125,600	1,181,880	1,021,000
22021204	SATELLITE BROADCASTING ACCESS CHARGES	126,000	132,300	138,915	115,000
22021205	WATER RATES	63,000	66,150	69,458	60,000
22021206	SEWAGE CHARGES	105,000	110,250	115,763	100,000
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,365,000	1,433,250	1,504,913	1,300,000
22021302	BOOKS				
22021303	NEWSPAPERS	302,000	317,100	332,955	288,000
22021304	MAGAZINES & PERIODICALS				
22021305	PRINTING OF NON SECURITY DOCUMENTS	630,000	661,500	694,575	600,000
22021306	PRINTING OF SECURITY DOCUMENTS				
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	126,000	132,300	138,915	120,000
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	525,000	551,250	578,813	500,000
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	682,000	716,100	751,905	650,000
22021402	MAINTENANCE OF OFFICE FURNITURE	735,000	771,750	810,338	700,000
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	283,000	297,150	312,008	270,000
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	472,000	495,600	520,380	500,000
22021405	MAINTENANCE OF PLANTS/GENERATORS	470,000	493,500	518,175	450,000
22021406	OTHER MAINTENANCE SERVICES				
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT	126,000	132,300	138,915	120,000
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	1,050,000	1,102,500	1,157,625	1,000,000
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES	1,436,000	1,507,800	1,583,190	1,368,000
22021602	OFFICE RENT	600,000	630,000	661,500	600,000
22021603	RESIDENTIAL RENT				
22021607	RESCUE SERVICES				

<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING	525,000	551,250	578,813	500,000
22021702	INFORMATION TECHNOLOGY CONSULTING	630,000	661,500	694,575	600,000
22021703	LEGAL SERVICES				
22021708	MEDICAL CONSULTING				
22021709	AUDITING OF ACCOUNTS	1,200,000	1,260,000	1,323,000	1,200,000
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	590,000			564,000
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	1,000,000	1,050,000	1,102,500	1,032,000
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	138,000	144,900	152,145	132,000
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021004	MEDICAL EXPENSES-LOCAL	630,000	661,500	694,575	600,000
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	6,000,000	6,300,000	6,615,000	7,700,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	105,000	110,250	115,763	100,000
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	127,000	133,350	140,018	150,000
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	2,100,000	2,205,000	2,315,250	2,000,000
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>39,880,000</b>	<b>41,254,500</b>	<b>43,317,225</b>	<b>40,350,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT**

**O51300100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>113,020,000</b>	<b>118,671,000</b>	<b>124,604,550</b>	<b>193,878,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,302,000</b>	<b>11,867,100</b>	<b>12,460,455</b>	<b>20,599,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>7,828,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>4,501,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>21,945,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>134,372,000</b>	<b>141,090,600</b>	<b>148,145,130</b>	<b>249,274,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
2101	SALARY	116,000,000	121,800,000	127,890,000	115,039,000
<b>210101</b>	<b>SALARIES AND WAGES</b>				<b>11,504,000</b>
21010101	SALARY				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,400,000	2,520,000	2,646,000	5,430,000
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	525,000	551,250	
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES				734,000
22021202	TELEPHONE CHARGES	240,000	252,000	264,600	
22021203	INTERNET ACCESS CHARGES	640,000	672,000	705,600	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>3,126,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	525,000	551,250	
22021302	BOOKS	60,000	63,000	66,150	
22021303	NEWSPAPERS	60,000	63,000	66,150	
22021304	MAGAZINES & PERIODICALS	10,000	10,500	11,025	
22021305	PRINTING OF NON SECURITY DOCUMENTS	250,000	262,500	275,625	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	2,300,000	2,415,000	2,535,750	
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>7,294,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	525,000	551,250	
22021402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,050,000	1,102,500	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	900,000	945,000	992,250	
22021405	MAINTENANCE OF PLANTS/GENERATORS	100,000	105,000	110,250	
22021406	OTHER MAINTENANCE SERVICES	150,000	157,500	165,375	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>5,211,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING	1,000,000	1,050,000	1,102,500	
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				<b>46,000,000</b>
22021701	FINANCIAL CONSULTING	10,000,000	10,500,000	11,025,000	
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	1,150,000	1,207,500	1,267,875	
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	9,000	9,450	9,923	
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>16,877,000</b>
22021001	REFRESHMENT & MEALS	500,000	525,000	551,250	
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,050,000	1,102,500	
22021003	PUBLICITY & ADVERTISEMENTS	150,000	157,500	165,375	
22021004	MEDICAL EXPENSES-LOCAL	500,000	525,000	551,250	
22021006	POSTAGES & COURIER SERVICES	170,000	178,500	187,425	
22021007	WELFARE PACKAGES	500,000	525,000	551,250	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	1,050,000	1,102,500	
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				<b>210,000</b>
22050107	HEALTH SUBSIDY	200,000	210,000	220,500	
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>150</b>	<b>141,789,000</b>	<b>148,878,450</b>	<b>156,322,373</b>
					<b>211,425,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**CIVIL SERVICE COMMISSION**

**O14700100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>85,000,000</b>	<b>89,250,000</b>	<b>93,712,500</b>	<b>89,193,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>9,803,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>8,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,500,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>35,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>35,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>3,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,000,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,000,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>220301</b>	<b>STAFF LOANS AND ADVANC ES</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>10,000,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>124,500,000</b>	<b>125,475,000</b>	<b>131,748,750</b>	<b>208,496,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**LOCAL GOVERNMENT SERVICE COMMISSION**

**O14700200100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>75,000,000</b>	<b>78,750,000</b>	<b>82,687,500</b>	<b>74,509,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>5,401,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>53,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>18,000</b>
22021201	ELECTRICITY CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>549,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>549,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,096,000</b>
22021501	LOCAL TRAINING				
22021606	LAND USE CHARGES				
22021607	RESCUE SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>60,000</b>
22021701	FINANCIAL CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>415,000</b>
22021001	REFRESHMENT & MEALS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>82,350,000</b>	<b>86,467,500</b>	<b>90,790,875</b>	<b>82,650,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY

O11200100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>	<b>631,324,000</b>	<b>662,890,200</b>	<b>696,034,710</b>	<b>500,389,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				<b>27,070,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>45,158,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>300,000,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>100,000,000</b>
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>100,000,000</b>
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>100,000,000</b>
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>38,379,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>16,999,000</b>	<b>17,848,950</b>	<b>18,741,398</b>	<b>15,628,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>78,135,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>45,000,000</b>	<b>47,250,000</b>	<b>49,612,500</b>	<b>44,542,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>13,963,000</b>	<b>14,661,150</b>	<b>15,394,208</b>	<b>12,502,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>302,192,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>207,000</b>	<b>217,350</b>	<b>228,218</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000,000</b>	<b>1,050,000,000</b>	<b>1,102,500,000</b>	<b>2,100,000,000</b>
22021001	REFRESHMENT & MEALS				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>16,601,000</b>	<b>17,431,050</b>	<b>18,302,603</b>	<b>15,628,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,282,000</b>	<b>3,446,100</b>	<b>3,618,405</b>	<b>3,126,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,607,376,000</b>	<b>2,737,744,800</b>	<b>2,874,632,040</b>	<b>3,782,848,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

AUDITOR GENERAL FOR LOCAL GOVERNMENT

O14000200100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	89,739,000	94,225,950	98,937,248	104,292,000
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	10,000,000	10,500,000	11,025,000	10,456,000
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	2,000,000	2,100,000	2,205,000	2,085,000
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,050,000	1,102,500	1,044,000
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	1,000,000	1,050,000	1,102,500	
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	50,000	52,500	55,125	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				2,085,000
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,500,000	2,625,000	2,756,250	
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	310,000	325,500	341,775	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	2,500,000	2,625,000	2,756,250	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	3,000,000	3,150,000	3,307,500	
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				10,472,000
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,100,000	2,205,000	
22021402	MAINTENANCE OF OFFICE FURNITURE	2,500,000	2,625,000	2,756,250	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000	2,625,000	2,756,250	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	3,150,000	3,307,500	
22021405	MAINTENANCE OF PLANTS/GENERATORS				
22021406	OTHER MAINTENANCE SERVICES	1,500,000	1,575,000	1,653,750	
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				5,211,000
22021501	LOCAL TRAINING	2,500,000	2,625,000	2,756,250	
22021502	INTERNATIONAL TRAINING	1,000,000	1,050,000	1,102,500	
22021503	N/A				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,100,000	2,205,000	
22021605	CLEANING & FUMIGATION SERVICES	2,000,000	2,100,000	2,205,000	
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				2,085,000
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				396,000
22021801	MOTOR VEHICLE FUEL COST	2,000,000	2,100,000	2,205,000	
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	2,000,000	2,100,000	2,205,000	
22021806	COOKING GAS/FUEL COST				

<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	210,000	220,500	231,525	
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>8,526,000</b>
22021001	REFRESHMENT & MEALS	1,000,000	1,050,000	1,102,500	
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL	1,500,000	1,575,000	1,653,750	
22021006	POSTAGES & COURIER SERVICES				
22021007	WELFARE PACKAGES	2,000,000	2,100,000	2,205,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,205,000	1,265,250	1,328,513	
22021009	SPORTING ACTIVITIES				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>141,014,000</b>	<b>148,064,700</b>	<b>155,467,935</b>	<b>146,751,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE

O32605100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>689,695,000</b>	<b>724,179,750</b>	<b>760,388,738</b>	<b>31,352,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS</b>	<b>60,400,000</b>	<b>63,420,000</b>	<b>66,591,000</b>	
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>13,529,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	52,000,000	54,600,000	57,330,000	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000	36,750,000	38,587,500	
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	80,500,000	84,525,000	88,751,250	
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	62,000,000	65,100,000	68,355,000	
<b>220212</b>	<b>UTILITIES - GENERAL</b>				<b>18,898,000</b>
22021201	ELECTRICITY CHARGES	6,000,000	6,300,000	6,615,000	
22021202	TELEPHONE CHARGES	2,500,000	2,625,000	2,756,250	
22021203	INTERNET ACCESS CHARGES	8,500,000	8,925,000	9,371,250	
22021209	INTERACTIVE LEARNING NETWORK				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL	10,000,000	10,500,000	11,025,000	10,380,000
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	21,000,000	22,050,000	
22021302	BOOKS	14,000,000	14,700,000	15,435,000	
22021303	NEWSPAPERS	2,500,000	2,625,000	2,756,250	
22021304	MAGAZINES & PERIODICALS	2,000,000	2,100,000	2,205,000	
22021305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	2,625,000	2,756,250	
22021306	PRINTING OF SECURITY DOCUMENTS	2,000,000	2,100,000	2,205,000	
22021307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22021308	FIELD & CAMPING MATERIALS SUPPLIES				
22021309	UNIFORMS & OTHER CLOTHING	12,000,000	12,600,000	13,230,000	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>19,812,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,000,000	18,900,000	19,845,000	
22021402	MAINTENANCE OF OFFICE FURNITURE	15,000,000	15,750,000	16,537,500	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000	18,900,000	19,845,000	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000	21,000,000	22,050,000	
22021405	MAINTENANCE OF PLANTS/GENERATORS	17,000,000	17,850,000	18,742,500	
22021406	OTHER MAINTENANCE SERVICES	10,000,000	10,500,000	11,025,000	
22021410	MAINTENANCE OF STREET LIGHTINGS				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>15,786,000</b>
22021501	LOCAL TRAINING	23,000,000	24,150,000	25,357,500	
22021502	INTERNATIONAL TRAINING	25,000,000	26,250,000	27,562,500	
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES	2,500,000	2,625,000	2,756,250	
22021602	OFFICE RENT	7,500,000	7,875,000	8,268,750	
22021603	RESIDENTIAL RENT	1,200,000	1,260,000	1,323,000	
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
22021605	CLEANING & FUMIGATION SERVICES	3,000,000	3,150,000	3,307,500	

22021606	LAND USE CHARGES				
22021607	RESCUE SERVICES				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				<b>3,780,000</b>
22021701	FINANCIAL CONSULTING	11,000,000	11,550,000	12,127,500	
22021702	INFORMATION TECHNOLOGY CONSULTING	13,000,000	13,650,000	14,332,500	
22021703	LEGAL SERVICES	12,500,000	13,125,000	13,781,250	
22021704	ENGINEERING SERVICES				
22021705	ARCHITECTURAL SERVICES				
22021706	SURVEYING SERVICES				
22021707	AGRICULTURAL CONSULTING				
22021708	MEDICAL CONSULTING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST	11,000,000	11,550,000	12,127,500	
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000	15,750,000	16,537,500	
22021803	PLANT / GENERATOR FUEL COST	17,000,000	17,850,000	18,742,500	
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	200,000	210,000	220,500	
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>17,282,000</b>
22021001	REFRESHMENT & MEALS	5,000,000	5,250,000	5,512,500	
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	3,150,000	3,307,500	
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,100,000	2,205,000	
22021004	MEDICAL EXPENSES-LOCAL	21,000,000	22,050,000	23,152,500	
22021006	POSTAGES & COURIER SERVICES	1,000,000	1,050,000	1,102,500	
22021007	WELFARE PACKAGES	2,000,000	2,100,000	2,205,000	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000	14,700,000	15,435,000	
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000	262,500	275,625	
22021020	ELECTION-LOGISTICS SUPPORT				
22021037	MARGIN FOR INCREASE IN COSTS				
22021041	CONTINGENCY	500,000	525,000	551,250	
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>				<b>495,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				<b>2,843,000</b>
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,350,245,000</b>	<b>1,417,757,250</b>	<b>1,488,645,113</b>	<b>134,652,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**AREA COURT '032605400100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>230,000,000</b>	<b>241,500,000</b>	<b>253,575,000</b>	
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,000,000</b>	<b>8,400,000</b>	<b>8,820,000</b>	<b>21,280,000</b>
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>3,348,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>22,000,000</b>	<b>23,100,000</b>	<b>24,255,000</b>	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>10,000,000</b>			
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>21,000,000</b>	<b>22,050,000</b>	<b>23,152,500</b>	
<b>220212</b>	<b>UTILITIES - GENERAL</b>				<b>423,000</b>
22021201	ELECTRICITY CHARGES	<b>1,200,000</b>	<b>1,260,000</b>	<b>1,323,000</b>	
22021202	TELEPHONE CHARGES	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	
22021203	INTERNET ACCESS CHARGES	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021204	SATELLITE BROADCASTING ACCESS CHARGES	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL	<b>27,000</b>	<b>28,350</b>	<b>29,768</b>	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>210,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021302	BOOKS	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021303	NEWSPAPERS	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	
22021304	MAGAZINES & PERIODICALS				
22021305	PRINTING OF NON SECURITY DOCUMENTS	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021309	UNIFORMS & OTHER CLOTHING	<b>15,000</b>	<b>15,750</b>	<b>16,538</b>	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	<b>22,000</b>	<b>23,100</b>	<b>24,255</b>	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>2,007,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>950,000</b>	<b>997,500</b>	<b>1,047,375</b>	
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>350,000</b>	<b>367,500</b>	<b>385,875</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>225,000</b>	<b>236,250</b>	<b>248,063</b>	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>350,000</b>	<b>367,500</b>	<b>385,875</b>	
22021413	MINOR ROAD MAINTENANCE				<b>313,000</b>
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021502	INTERNATIONAL TRAINING	<b>13,500,000</b>			
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST	<b>1,200,000</b>	<b>1,260,000</b>	<b>1,323,000</b>	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	<b>10,000</b>	<b>10,500</b>	<b>11,025</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>731,000</b>
22021001	REFRESHMENT & MEALS	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
22021002	HONORARIUM & SITTING ALLOWANCE	<b>120,000</b>	<b>126,000</b>	<b>132,300</b>	
22021003	PUBLICITY & ADVERTISEMENTS	<b>150,000</b>	<b>157,500</b>	<b>165,375</b>	
22021004	MEDICAL EXPENSES-LOCAL	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	
22021006	POSTAGES & COURIER SERVICES	<b>67,000</b>	<b>70,350</b>	<b>73,868</b>	
	<b>158</b>				

22021007	WELFARE PACKAGES				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	55,000	57,750	60,638	
22021009	SPORTING ACTIVITIES				
22021010	DIRECT TEACHING & LABORATORY COST				
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	20,000	21,000	22,050	
22021042	RECURRENT ADJUSTMENT				198,000
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>319,486,000</b>	<b>310,785,300</b>	<b>326,324,565</b>	<b>28,807,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

SHARIA COURT OF APPEAL

O32605300100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>73,318,000</b>	<b>76,983,900</b>	<b>80,833,095</b>	
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>OUTFIT ALLOWANCES FOR JUDICIAL OFFICERS</b>	<b>62,400,000</b>	<b>65,520,000</b>	<b>68,796,000</b>	<b>5,819,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>1,368,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				<b>213,000</b>
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	<b>128,000</b>	<b>134,400</b>	<b>141,120</b>	
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>107,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021302	BOOKS				
22021303	NEWSPAPERS	<b>72,000</b>	<b>75,600</b>	<b>79,380</b>	
22021309	UNIFORMS & OTHER CLOTHING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>316,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>210,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING	<b>16,534,000</b>	<b>17,360,700</b>	<b>18,228,735</b>	
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				<b>316,000</b>
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>396,000</b>
22021801	MOTOR VEHICLE FUEL COST	<b>240,000</b>	<b>252,000</b>	<b>264,600</b>	
22021803	PLANT / GENERATOR FUEL COST	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>11,851,000</b>
22021001	REFRESHMENT & MEALS	<b>15,000</b>	<b>15,750</b>	<b>16,538</b>	
22021004	MEDICAL EXPENSES-LOCAL	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	
22021006	POSTAGES & COURIER SERVICES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>				<b>495,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>180,557,000</b>	<b>189,584,850</b>	<b>199,064,093</b>	<b>21,190,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**JUDICIAL SERVICE COMMISSION**

**O31801100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>49,200,000</b>	<b>51,660,000</b>	<b>54,243,000</b>	<b>3,865,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>2,306,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000	9,975,000	10,473,750	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	948,000	995,400	1,045,170	
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>				<b>629,000</b>
22021201	ELECTRICITY CHARGES	500,000	525,000	551,250	
22021202	TELEPHONE CHARGES	150,000	157,500	165,375	
22021203	INTERNET ACCESS CHARGES	500,000	525,000	551,250	
22021204	SATELLITE BROADCASTING ACCESS CHARGES	80,000	84,000	88,200	
22021205	WATER RATES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL	97,000	101,850	106,943	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>313,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	525,000	551,250	
22021302	BOOKS	500,000			
22021303	NEWSPAPERS	25,000			
22021305	PRINTING OF NON SECURITY DOCUMENTS	50,000	52,500	55,125	
22021309	UNIFORMS & OTHER CLOTHING	75,000	78,750	82,688	
22021310	TEACHING AIDS / INSTRUCTION MATERIALS				
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	81,000	85,050	89,303	
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>1,044,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,100,000	2,205,000	
22021402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	2,100,000	2,205,000	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000	78,750	82,688	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000	26,250	27,563	
22021405	MAINTENANCE OF PLANTS/GENERATORS	150,000	157,500	165,375	
22021406	OTHER MAINTENANCE SERVICES	58,000	60,900	63,945	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>262,000</b>
22021501	LOCAL TRAINING	1,000,000	1,050,000	1,102,500	
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				<b>217,000</b>
22021701	FINANCIAL CONSULTING	100,000	105,000	110,250	
22021702	INFORMATION TECHNOLOGY CONSULTING	500,000	525,000	551,250	
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	1,500,000	1,575,000	1,653,750	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	240,000	252,000	264,600	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>629,000</b>
22021001	REFRESHMENT & MEALS	1,000,000	1,050,000	1,102,500	
22021002	HONORARIUM & SITTING ALLOWANCE	150,000	157,500	165,375	
22021003	PUBLICITY & ADVERTISEMENTS	150,000	157,500	165,375	
22021004	MEDICAL EXPENSES-LOCAL	1,000,000	1,050,000	1,102,500	
22021006	POSTAGES & COURIER SERVICES	67,000	70,350	73,868	
22021007	WELFARE PACKAGES	1,000,000	1,050,000	1,102,500	
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>73,221,000</b>	<b>76,330,800</b>	<b>80,147,340</b>	<b>9,265,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION**

**O11200400100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>62,118,000</b>	<b>65,223,900</b>	<b>68,485,095</b>	<b>62,118,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,926,000</b>	<b>6,222,300</b>	<b>6,533,415</b>	<b>5,926,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>100,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>20,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>10,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	<b>2,112,000</b>	<b>2,217,600</b>	<b>2,328,480</b>	<b>2,112,000</b>
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>16,000,000</b>	<b>16,800,000</b>	<b>17,640,000</b>	<b>16,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>625,000</b>	<b>656,250</b>	<b>689,063</b>	<b>625,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>5,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>99,000</b>	<b>103,950</b>	<b>109,148</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>533,988,000</b>	<b>560,687,400</b>	<b>588,721,770</b>	<b>533,988,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>198,000</b>	<b>207,900</b>	<b>218,295</b>	<b>198,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>756,066,000</b>	<b>793,869,300</b>	<b>833,562,765</b>	<b>756,066,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**

**O14800100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>8,838,000</b>	<b>9,279,900</b>	<b>9,743,895</b>	<b>8,837,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>37,263,000</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,159,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>3,000,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,000,000</b>
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				<b>5,000,000</b>
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				<b>2,500,000</b>
<b>220212</b>	<b>UTILITIES - GENERAL</b>				
22021201	ELECTRICITY CHARGES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,500,000</b>
22021202	TELEPHONE CHARGES				<b>500,000</b>
22021203	INTERNET ACCESS CHARGES				<b>500,000</b>
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>250,000</b>
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,500,000</b>
22021302	BOOKS				
22021303	NEWSPAPERS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>183,000</b>
22021304	MAGAZINES & PERIODICALS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>125,000</b>
22021305	PRINTING OF NON SECURITY DOCUMENTS				
22021309	UNIFORMS & OTHER CLOTHING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>125,000</b>
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,500,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE				<b>1,000,000</b>
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				<b>3,000,000</b>
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,000,000</b>
22021405	MAINTENANCE OF PLANTS/GENERATORS				<b>1,500,000</b>
22021406	OTHER MAINTENANCE SERVICES				<b>500,000</b>
22021410	MAINTENANCE OF STREET LIGHTINGS				
<b>220215</b>	<b>TRAINING - GENERAL</b>				
22021501	LOCAL TRAINING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,500,000</b>
22021502	INTERNATIONAL TRAINING				<b>5,000,000</b>
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				<b>500,000</b>
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
22021604	SECURITY VOTE (INCLUDING OPERATIONS)				
22021605	CLEANING & FUMIGATION SERVICES	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>250,000</b>
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>500,000</b>
22021703	LEGAL SERVICES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>500,000</b>
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,500,000</b>

22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				1,000,000
22021803	PLANT / GENERATOR FUEL COST	1,000,000	1,050,000	1,102,500	1,500,000
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	100,000	105,000	110,250	200,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22021001	REFRESHMENT & MEALS	250,000	262,500	275,625	500,000
22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS	250,000	262,500	275,625	500,000
22021004	MEDICAL EXPENSES-LOCAL	250,000	262,500	275,625	1,500,000
22021006	POSTAGES & COURIER SERVICES	100,000	105,000	110,250	100,000
22021007	WELFARE PACKAGES	150,000	157,500	165,375	250,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000	105,000	110,250	750,000
22021041	CONTINGENCY	200,000	210,000	220,500	1,000,000
22021042	RECURRENT ADJUSTMENT				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>59,438,000</b>	<b>62,409,900</b>	<b>65,530,395</b>	<b>95,992,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF HIGHER EDUCATION

'051800100100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>33,000,000</b>	<b>34,650,000</b>	<b>36,382,500</b>	<b>32,107,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,415,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>7,716,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
<b>220212</b>	<b>UTILITIES - GENERAL</b>				<b>6,023,000</b>
22021201	ELECTRICITY CHARGES	<b>723,000</b>	<b>759,150</b>	<b>797,108</b>	
22021202	TELEPHONE CHARGES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021203	INTERNET ACCESS CHARGES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>2,768,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021302	BOOKS				
22021303	NEWSPAPERS	<b>61,000</b>	<b>64,050</b>	<b>67,253</b>	
22021304	MAGAZINES & PERIODICALS				
22021305	PRINTING OF NON SECURITY DOCUMENTS				
22021306	PRINTING OF SECURITY DOCUMENTS	<b>579,000</b>	<b>607,950</b>	<b>638,348</b>	
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>30,691,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>2,460,000</b>	<b>2,583,000</b>	<b>2,712,150</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021406	OTHER MAINTENANCE SERVICES	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>5,270,000</b>
22021501	LOCAL TRAINING	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>428,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>536,000</b>
22021801	MOTOR VEHICLE FUEL COST	<b>551,000</b>	<b>578,550</b>	<b>607,478</b>	
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>107,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				<b>82,121,000</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>174,745,000</b>
22021001	REFRESHMENT & MEALS				
	<b>165</b>				



22021002	HONORARIUM & SITTING ALLOWANCE				
22021003	PUBLICITY & ADVERTISEMENTS				
<b>2203</b>	<b>INSURANCE PREMIUM</b>				
220301	STAFF LOANS & ADVANCES	200,000	210,000	220,500	12,398,000
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	525,000	551,250	4,309,000
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>103,474,000</b>	<b>108,647,700</b>	<b>114,080,085</b>	<b>363,634,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES

CODE: O12500600100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>210,286,000</b>	<b>220,800,300</b>	<b>231,840,315</b>	<b>226,216,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,039,000</b>	<b>1,090,950</b>	<b>1,145,498</b>	<b>1,039,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>3,056,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,078,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,117,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>416,000</b>	<b>436,800</b>	<b>458,640</b>	<b>416,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>104,000</b>	<b>109,200</b>	<b>114,660</b>	<b>104,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>1,877,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN &amp; ADVANCES</b>	<b>519,000</b>	<b>544,950</b>	<b>572,198</b>	<b>519,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>218,364,000</b>	<b>229,282,200</b>	<b>240,746,310</b>	<b>238,422,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**KASHIM IBRAHIM COLLEGE OF EDUCATION**

**'051701900100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,050,076,000</b>	<b>1,102,579,800</b>	<b>1,157,708,790</b>	<b>1,164,000,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>75,600,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,401,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>8,601,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>6,700,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>8,286,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>191,000,000</b>	<b>200,550,000</b>	<b>210,577,500</b>	<b>180,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,270,076,000</b>	<b>1,333,579,800</b>	<b>1,400,258,790</b>	<b>1,448,588,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

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

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>717,500,000</b>	<b>753,375,000</b>	<b>791,043,750</b>	<b>683,361,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>4,500,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>44,825,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,000,000</b>
22021302	BOOKS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,000,000</b>
22021310	TEACHING AIDS / INSTRUCTION MATERIALS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,500,000</b>
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>5,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				<b>3,000,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,000,000</b>
22021405	MAINTENANCE OF PLANTS/GENERATORS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>723,500,000</b>	<b>759,675,000</b>	<b>797,658,750</b>	<b>750,186,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**RAMAT POLYTECHNIC '051701800100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,404,000,000</b>	<b>1,474,200,000</b>	<b>1,547,910,000</b>	<b>1,403,309,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>			
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,968,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,968,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,891,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,958,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>495,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>	<b>94,500</b>	<b>99,225</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>				<b>1,385,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,419,490,000</b>	<b>1,479,964,500</b>	<b>1,553,962,725</b>	<b>1,417,073,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE LIBRARY BOARD '051700800100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>126,208,000</b>	<b>132,518,400</b>	<b>139,144,320</b>	<b>126,208,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,000,000</b>	<b>6,300,000</b>	<b>6,615,000</b>	<b>14,023,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>689,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>689,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,500,000</b>
22021204	SATELLITE BROADCASTING ACCESS CHARGES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>1,578,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS	<b>600,000</b>	<b>630,000</b>	<b>661,500</b>	<b>540,000</b>
22021304	MAGAZINES & PERIODICALS	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>200,000</b>
22021305	PRINTING OF NON SECURITY DOCUMENTS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>1,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>3,400,000</b>
22021501	LOCAL TRAINING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,947,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22021901	BANK CHARGES (OTHER THAN INTEREST)	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
22021905	INTEREST/DISCOUNT ON FOREIGN LOAN				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>138,808,000</b>	<b>145,748,400</b>	<b>153,035,820</b>	<b>152,774,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**COLLEGE OF EDUCATION WAKA-BIU '051701900200**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>	<b>890,000,000</b>	<b>934,500,000</b>	<b>981,225,000</b>	<b>883,753,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>12,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>11,500,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>4,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>18,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>9,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>7,500,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>10,000,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				<b>5,000,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>917,000,000</b>	<b>962,850,000</b>	<b>1,010,992,500</b>	<b>960,753,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY

'051701000100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>518,000,000</b>	<b>543,900,000</b>	<b>571,095,000</b>	<b>517,539,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>51,754,000</b>
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				<b>2,078,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,039,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,039,000</b>
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>6,000,000</b>	<b>6,300,000</b>	<b>6,615,000</b>	<b>1,039,000</b>
22021201	ELECTRICITY CHARGES	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>105,000</b>
22021202	TELEPHONE CHARGES	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	
22021203	INTERNET ACCESS CHARGES	<b>900,000</b>	<b>945,000</b>	<b>992,250</b>	<b>315,000</b>
22021204	SATELLITE BROADCASTING ACCESS CHARGES				
22021205	WATER RATES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>53,000</b>
22021209	INTERACTIVE LEARNING NETWORK	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>283,000</b>
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>283,000</b>
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				<b>2,078,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>550,000</b>	<b>577,500</b>	<b>606,375</b>	<b>630,000</b>
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS	<b>400,000</b>	<b>420,000</b>	<b>441,000</b>	<b>53,000</b>
22021310	TEACHING AIDS / INSTRUCTION MATERIALS	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>526,000</b>
22021311	FOOD STUFF / CATERING MATERIALS SUPPLIES	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>344,000</b>
22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>525,000</b>
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				<b>618,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>300,000</b>	<b>315,000</b>	<b>330,750</b>	<b>105,000</b>
22021402	MAINTENANCE OF OFFICE FURNITURE	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>56,000</b>
22021403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>210,000</b>
22021404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>105,000</b>
22021405	MAINTENANCE OF PLANTS/GENERATORS	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>158,000</b>
22021406	OTHER MAINTENANCE SERVICES	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>1,575,000</b>
22021501	LOCAL TRAINING	<b>1,736,000</b>	<b>1,822,800</b>	<b>1,913,940</b>	<b>1,575,000</b>
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				<b>1,350,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING	<b>496,000</b>	<b>520,800</b>	<b>546,840</b>	<b>450,000</b>
22021703	LEGAL SERVICES				
22021709	AUDITING OF ACCOUNTS				<b>900,000</b>
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				<b>312,000</b>
22021801	MOTOR VEHICLE FUEL COST	<b>112,000</b>	<b>117,600</b>	<b>123,480</b>	<b>102,000</b>
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST	<b>104,000</b>	<b>109,200</b>	<b>114,660</b>	<b>95,000</b>
22021803	PLANT / GENERATOR FUEL COST	<b>127,000</b>	<b>133,350</b>	<b>140,018</b>	<b>116,000</b>
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>				<b>104,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)	<b>115,000</b>	<b>120,750</b>	<b>126,788</b>	<b>104,000</b>
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				<b>727,000</b>
22021001	REFRESHMENT & MEALS	<b>174,000</b>	<b>182,700</b>	<b>191,835</b>	<b>158,000</b>



22021002	HONORARIUM & SITTING ALLOWANCE	116,000	121,800	127,890	105,000
22021003	PUBLICITY & ADVERTISEMENTS				
22021004	MEDICAL EXPENSES-LOCAL				
22021006	POSTAGES & COURIER SERVICES	58,000	60,900	63,945	53,000
22021007	WELFARE PACKAGES	58,000	60,900	63,945	53,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	58,000	60,900	63,945	53,000
22021009	SPORTING ACTIVITIES	58,000	60,900	63,945	53,000
22021010	DIRECT TEACHING & LABORATORY COST	58,000	60,900	63,945	53,000
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	107,000	112,350	117,968	97,000
22021041	CONTINGENCY	116,000	121,800	127,890	105,000
22021042	RECURRENT ADJUSTMENT				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>561,943,000</b>	<b>590,040,150</b>	<b>619,542,158</b>	<b>589,075,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE UNIVERSAL BASIC EDUCATION BOARD**

**'051700300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>496,800,000</b>	<b>521,640,000</b>	<b>547,722,000</b>	<b>496,759,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>840,288,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,623,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>5,533,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>500,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,000,000</b>	<b>8,400,000</b>	<b>8,820,000</b>	<b>10,120,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>44,382,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>979,800,000</b>	<b>1,028,790,000</b>	<b>1,080,229,500</b>	<b>1,902,705,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE SCHOLARSHIP BOARD**

**\*051705600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>14,321,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,894,000</b>	<b>1,988,700</b>	<b>2,088,135</b>	<b>1,555,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,091,000</b>	<b>1,145,550</b>	<b>1,202,828</b>	<b>1,039,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>545,000</b>	<b>572,250</b>	<b>600,863</b>	<b>519,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>2,041,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>1,039,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>327,000</b>	<b>343,350</b>	<b>360,518</b>	<b>312,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>55,000</b>	<b>57,750</b>	<b>60,638</b>	<b>52,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>	<b>STAFF LOAN &amp; ADVANCES</b>				
<b>220301</b>	<b>STAFF LOAN &amp; ADVANCES</b>	<b>167,000</b>	<b>175,350</b>	<b>184,118</b>	<b>156,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>20,579,000</b>	<b>21,607,950</b>	<b>22,688,348</b>	<b>21,034,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE UNIVERSITY**

**'051702100100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED BUDGET 2020</b>	<b>PROPOSED BUDGET 2021</b>	<b>APPROVED BUDGET 2018</b>
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>500,000,000</b>	<b>525,000,000</b>	<b>551,250,000</b>	<b>885,973,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>2,968,000</b>
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>1,979,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>1,979,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>3,870,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,979,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>495,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>514,100,000</b>	<b>539,805,000</b>	<b>566,795,250</b>	<b>899,738,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**NOMADIC EDUCATION**

**'051701100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>11,520,000</b>	<b>12,096,000</b>	<b>12,700,800</b>	<b>15,011,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,669,000</b>	<b>1,752,450</b>	<b>1,840,073</b>	<b>1,668,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>2,968,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>1,437,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>49,495,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>50,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220301</b>	<b>STAFF LOANS</b>				<b>445,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>13,709,000</b>	<b>14,394,450</b>	<b>15,114,173</b>	<b>72,063,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**EDUCATION ENDOWMENT FUND**

**'051706500100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>7,468,000</b>	<b>7,841,400</b>	<b>8,233,470</b>	<b>9,152,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,616,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,039,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,039,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,039,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>1,002,000</b>
22021601	SECURITY SERVICES				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>312,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>20,000</b>	<b>21,000</b>	<b>22,050</b>	<b>52,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>675,000</b>
22021041	CONTINGENCY				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>9,638,000</b>	<b>10,119,900</b>	<b>10,625,895</b>	<b>15,926,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**DEPT. OF BUDGET & PLANNING**

**O22000300100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>224,555,000</b>
21010101	SALARY	21,000,000	22,050,000	23,152,500	21,133,000
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>5,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>9,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
22021203	INTERNET ACCESS CHARGES				
22021210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>115,762,500</b>	<b>100,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>50,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>				<b>20,000,000</b>
22021501	LOCAL TRAINING	5,000,000	5,250,000	5,512,500	
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>				
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>20,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>10,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>26,000,000</b>
22021001	REFRESHMENT & MEALS				
<b>2203</b>					
220301	STAFF LOANS				210,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000	105,000	110,250	107,000
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>465,600,000</b>	<b>488,880,000</b>	<b>513,324,000</b>	<b>486,104,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT**

**'021600100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>791,200,000</b>	<b>830,760,000</b>	<b>872,298,000</b>	<b>791,177,000</b>
21010101	SALARY	45,000,000	47,250,000	49,612,500	
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>3,644,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,353,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,840,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>14,742,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,787,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,727,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>24,053,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,009,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>850,200,000</b>	<b>892,710,000</b>	<b>937,345,500</b>	<b>854,332,000</b>



**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO LIVESTOCK PROJECT 21511100100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>23,778,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>2,642,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>989,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>989,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>1,979,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</b>	<b>262,500</b>	<b>275,625</b>	<b>2,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>	<b>105,000</b>	<b>110,250</b>	<b>297,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021804	AIRCRAFT FUEL COST				
22021805	SEA BOAT FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
22021904	OTHER CRF BANK CHARGES				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>50,000</b>	<b>52,500</b>	<b>55,125</b>	<b>594,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>11,700,000</b>	<b>12,285,000</b>	<b>12,899,250</b>	<b>33,367,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

MINISTRY OF INTER-GOVERNMENTAL AFFAIRS

O11113200100

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>24,000,000</b>	<b>25,200,000</b>	<b>26,460,000</b>	<b>23,393,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,723,000</b>	<b>3,909,150</b>	<b>4,104,608</b>	<b>3,546,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,500,000</b>	<b>3,675,000</b>	<b>3,858,750</b>	<b>7,080,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22021103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22021104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>2,353,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>1,653,750</b>	<b>4,009,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				

22021312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22021313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>16,029,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22021412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22021413	MINOR ROAD MAINTENANCE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>5,787,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>5,035,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021703	LEGAL SERVICES				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>	<b>525,000</b>	<b>551,250</b>	<b>198,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220219</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>	<b>94,500</b>	<b>99,225</b>	<b>99,000</b>
22021901	BANK CHARGES (OTHER THAN INTEREST)				
22021902	INSURANCE PREMIUM				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>9,234,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS</b>	<b>415,000</b>	<b>435,750</b>	<b>457,538</b>	<b>396,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>4,009,000</b>
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>41,728,000</b>	<b>43,814,400</b>	<b>46,005,120</b>	<b>81,168,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY**

**O11113200101**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>20,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>	<b>10,000,000</b>
22021201	ELECTRICITY CHARGES				
22021202	TELEPHONE CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>10,000,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
22021303	NEWSPAPERS				
22021304	MAGAZINES & PERIODICALS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>5,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>10,000,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>10,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
22021603	RESIDENTIAL RENT				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>10,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
22021802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22021803	PLANT / GENERATOR FUEL COST				
22021806	COOKING GAS/FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>5,000,000</b>
22021001	REFRESHMENT & MEALS				
22021002	HONORARIUM & SITTING ALLOWANCE				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>50,000,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>26,500,000</b>	<b>27,825,000</b>	<b>29,216,250</b>	<b>130,000,000</b>

**BORNO STATE BUDGET 2019  
RECURRENT EXPENDITURE**

**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT '055300600100**

ECONOMIC CODE	DETAILED EXPENDITURE	APPROVED BUDGET 2019	PROPOSED BUDGET 2020	PROPOSED BUDGET 2021	APPROVED BUDGET 2018
<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>12,742,000</b>	<b>13,379,100</b>	<b>14,048,055</b>	<b>12,136,000</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,795,000</b>	<b>1,884,750</b>	<b>1,978,988</b>	<b>1,710,000</b>
21020101	NON REGULAR ALLOWANCES				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220211</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>205,000,000</b>	<b>215,250,000</b>	<b>226,012,500</b>	<b>255,000,000</b>
22021101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22021102	LOCAL TRAVEL & TRANSPORT: OTHERS				
<b>220212</b>	<b>UTILITIES - GENERAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>52,500,000</b>
22021201	ELECTRICITY CHARGES				
<b>220213</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>4,557,000</b>
22021301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22021302	BOOKS				
<b>220214</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>300,000,000</b>
22021401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22021402	MAINTENANCE OF OFFICE FURNITURE				
<b>220215</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>10,577,000</b>
22021501	LOCAL TRAINING				
22021502	INTERNATIONAL TRAINING				
<b>220216</b>	<b>OTHER SERVICES - GENERAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>100,000,000</b>
22021601	SECURITY SERVICES				
22021602	OFFICE RENT				
<b>220217</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>55,000,000</b>
22021701	FINANCIAL CONSULTING				
22021702	INFORMATION TECHNOLOGY CONSULTING				
22021709	AUDITING OF ACCOUNTS				
<b>220218</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>295,000,000</b>
22021801	MOTOR VEHICLE FUEL COST				
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,450,000</b>	<b>9,922,500</b>	<b>10,418,625</b>	<b>9,407,000</b>
22021001	REFRESHMENT & MEALS				
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,125,000</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>205,000,000</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>500,000,000</b>
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>953,987,000</b>	<b>1,001,686,350</b>	<b>1,051,770,668</b>	<b>1,802,012,000</b>

**SECOND SCHEDULE**  
**BORNO STATE GOVERNMENT**  
**2019 BUDGET**  
**SUMMARY OF CAPITAL EXPENDITURE BY SECTOR (2019 - 2021)**

		APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N				N
01	ADMINISTRATIVE SECTOR	10,083,050,000	10,587,202,500	11,116,562,625	21,703,765,125	16,159,826,000
02	ECONOMIC SECTOR	40,382,926,000	42,402,072,300	44,522,175,915	86,924,248,215	62,735,740,000
03	LAW & JUSTICE SECTOR	703,200,000	738,360,000	775,278,000	1,513,638,000	1,129,000,000
04	SOCIAL SECTOR	29,544,128,000	31,021,334,400	32,572,401,120	63,593,735,520	38,622,017,000
	<b>TOTAL CAPITAL BUDGET</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>173,735,386,860</b>	<b>118,646,583,000</b>
	<b>CAPITAL PERCENTAGE TO BUDGET SIZE</b>					

**2019 CAPITAL EXPENDITURE BUDGET**

**MDA: GOVERNMENT HOUSE  
SECTOR: ADMINISTRATIVE**

**CODE: O11100100100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2010</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET 2018</b>
		N				N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					100,000,000
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					30,000,000
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
23010132	PURCHASE OF SECURITY EQUIPMENT					180,000,000
	<b>SUB -TOTAL</b>					<b>360,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					100,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020104	CONSTRUCTION/ PROVISION OF HOUSING					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					30,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
	<b>SUB -TOTAL</b>					<b>130,000,000</b>
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					200,000,000
	<b>SUB -TOTAL</b>					<b>200,000,000</b>
	<b>GRAND TOTAL</b>	-	-	-	-	<b>690,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		N				N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	150,000,000
23010106	PUECHASE OF VANS					
23010107	PURCHASE OF TRUCKS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	40,000,000	42,000,000	44,100,000	126,100,000	230,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	45,000,000	47,250,000	49,612,500	141,862,500	
23010119	PURCHASE OF POWER GENERATING SET	20,000,000	21,000,000	22,050,000	63,050,000	
23010132	PURCHASE OF SECURITY EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	
	<b>SUB -TOTAL</b>	<b>215,000,000</b>	<b>225,750,000</b>	<b>237,037,500</b>	<b>462,787,500</b>	<b>380,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,400,000,000
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
	<b>SUB -TOTAL</b>	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>3,228,750,000</b>	<b>1,400,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	60,000,000	63,000,000	66,150,000	189,150,000	100,000,000
	<b>SUB -TOTAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>100,000,000</b>
23040106	SOIL CONSERVATION					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	15,762,500	40,000,000
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	150,000,000	157,500,000	165,375,000	472,875,000	1,000,000,000
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION	10,000,000	10,500,000	11,025,000	31,525,000	100,000,000
	<b>SUB -TOTAL</b>	<b>165,000,000</b>	<b>173,250,000</b>	<b>181,912,500</b>	<b>355,162,500</b>	<b>1,140,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,940,000,000</b>	<b>2,037,000,000</b>	<b>2,138,850,000</b>	<b>4,175,850,000</b>	<b>3,020,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: HEAD OF SERVICE                      CODE: O11101300101**  
**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>				<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	
32010601	PURCHASE OF CHAIRS ( PERMANENT SECRETARIES) PS					<b>411,720,000</b>
32010602	TABLES (PS)					<b>141,999,000</b>
32010603	SAFES/FILE CABINETS /CUP BOARDS (PS)					<b>12,144,000</b>
32010604	TELEVISION SETS (PS)					<b>4,729,000</b>
32010605	RADIO SETS (PS)					<b>500,000</b>
32010606	AIR CONDITIONER (PS)					<b>11,323,000</b>
32010607	STOOLS (PS)					<b>997,000</b>
32010608	SHELVES (PS)					<b>2,638,000</b>
32010609	CEILING FANS (PS)					<b>4,801,000</b>
32010610	REFRIDGERATORS					<b>6,201,000</b>
	<b>SUB -TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>597,052,000</b>
	<b>GRAND TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>597,052,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N				N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	21,000,000
23010106	PUECHASE OF VANS					
23010107	PURCHASE OF TRUCKS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>46,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					200,000,000
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILITIES					
	<b>SUB -TOTAL</b>					<b>200,000,000</b>
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
	<b>SUB -TOTAL</b>					
23040106	SOIL CONSERVATION					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	15,000,000
23050107	MARGIN FOR INCREASES IN COSTS					
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	500,000,000
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
	<b>SUB -TOTAL</b>	<b>1,010,000,000</b>	<b>1,060,500,000</b>	<b>1,113,525,000</b>	<b>3,184,025,000</b>	<b>520,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,035,000,000</b>	<b>1,086,750,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>766,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE HOUSE OF ASSEMBLY**

**CODE: O11200100100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	50,000,000	52,500,000	55,125,000	157,625,000	200,000,000
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
23010112	PURCHASE OF OFFICE FUNITURE AND FITTINGS	25,000,000	26,250,000	27,562,500	78,812,500	60,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010114	PURCHASE OF PRINTERS	1,500,000	1,575,000	1,653,750	4,728,750	1,500,000
23010119	PURCHASE OF GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	6,300,000	6,615,000	6,945,750	19,860,750	6,000,000
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					
	<b>SUB -TOTAL</b>	<b>187,800,000</b>	<b>197,190,000</b>	<b>207,049,500</b>	<b>592,039,500</b>	<b>472,500,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS/COMPLEX	950,000,000	997,500,000	1,047,375,000	2,994,875,000	800,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS/VILLAGE	950,000,000	997,500,000	1,047,375,000	2,994,875,000	500,000,000
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	100,000,000	105,000,000	110,250,000	315,250,000	250,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
	<b>SUB -TOTAL</b>	<b>2,000,000,000</b>	<b>2,100,000,000</b>	<b>2,205,000,000</b>	<b>6,305,000,000</b>	<b>1,550,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020125	REHABILITATION/REPAIRS OF GENERATING SET	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23020148	REHABILITATION/REPAIRS OF STUDENTS HOTELS/FACILITIES					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>5,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23050102	MONITORING AND EVALUATION	20,000,000	21,000,000	22,050,000	63,050,000	10,000,000
23050103	ANNIVERSARIES AND CELEBRATION	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>40,000,000</b>
	<b>GRAND TOTAL</b>	<b>2,242,800,000</b>	<b>2,354,940,000</b>	<b>2,472,687,000</b>	<b>7,070,427,000</b>	<b>2,067,500,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION**

**CODE: O11200400100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010104	PURCHASE OF MOTOR CYCLES					
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	21,000,000	22,050,000	22,050,000	20,000,000
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	25,000,000	26,250,000	27,562,500	27,562,500	25,000,000
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	11,025,000	10,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>55,000,000</b>	<b>57,750,000</b>	<b>60,637,500</b>	<b>118,387,500</b>	<b>55,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	2,115,000,000	2,220,750,000	2,331,787,500	2,331,787,500	2,300,000,000
23020190	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020191	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020192	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>2,115,000,000</b>	<b>2,220,750,000</b>	<b>2,331,787,500</b>	<b>4,552,537,500</b>	<b>2,300,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020193	REFURBISHING OF PRINTING MACHINES					
23020194	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020195	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>2,170,000,000</b>	<b>2,278,500,000</b>	<b>2,392,425,000</b>	<b>4,670,925,000</b>	<b>2,355,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: OFFICE OF THE STATE AUDITOR GENERAL - STATE**

**CODE: O14000100100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	5,512,500	25,000,000
23010110	PURCHASE OF SHIPS					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	5,512,500	20,000,000
23010113	PURCHASE OF COMPUTERS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>21,525,000</b>	<b>45,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	5,512,500	40,000,000
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020192	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>10,762,500</b>	<b>40,000,000</b>
	<b>GRAND TOTAL</b>	<b>15,000,000</b>				<b>85,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT**

**CODE: O12300100100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>9,457,500</b>	<b>10,000,000</b>
23010113	PURCHASE OF COMPUTERS	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>6,305,000</b>	<b>5,000,000</b>
23010114	PURCHASE OF COMPUTER PRINTERS	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,152,500</b>	<b>5,000,000</b>
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23030119	REHABILITATION/ REPAIRS - OF OFFICE BUILDINGS					<b>40,000,000</b>
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					
	<b>SUB -TOTAL</b>	<b>11,000,000</b>	<b>11,550,000</b>	<b>12,127,500</b>	<b>34,677,500</b>	<b>60,000,000</b>

<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020180	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020181	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF OFFICE BUILDING	5,000,000	5,250,000	5,512,500	15,762,500	50,000,000
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>	5,000,000	5,250,000	5,512,500	15,762,500	50,000,000
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	5,000,000
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	10,000,000
	<b>SUB -TOTAL</b>	20,000,000	21,000,000	22,050,000	63,050,000	15,000,000
	<b>GRAND TOTAL</b>	36,000,000	37,800,000	39,690,000	113,490,000	125,000,000

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF INTER-GOVERNMENTAL AFFAIRS & SPECIAL DUTIES**

**CODE: O11113200100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	15,000,000
23010113	PURCHASE OF COMPUTERS					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>15,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	250,000,000
	<b>SUB -TOTAL</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>630,500,000</b>	<b>250,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	57,000,000	59,850,000	62,842,500	179,692,500	
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
	<b>SUB -TOTAL</b>	<b>57,000,000</b>	<b>59,850,000</b>	<b>62,842,500</b>	<b>179,692,500</b>	
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING AND EVALUATION	55,000,000	57,750,000	60,637,500	173,387,500	60,000,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	155,000,000	162,750,000	170,887,500	488,637,500	
23050150	UN Support Programmes (Counter part Fund)	200,000,000	210,000,000	220,500,000	630,500,000	350,000,000
23050155	COUNTER PART FUND BOSCSDA	265,000,000	278,250,000	292,162,500	835,412,500	350,000,000
	<b>SUB -TOTAL</b>	<b>675,000,000</b>	<b>708,750,000</b>	<b>744,187,500</b>	<b>2,127,937,500</b>	<b>760,000,000</b>
	<b>GRAND TOTAL</b>	<b>937,000,000</b>	<b>983,850,000</b>	<b>1,033,042,500</b>	<b>2,953,892,500</b>	<b>1,025,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: CIVIL SERVICE COMMISSION                      CODE: O14700100100**  
**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	50,000,000
23010106	PUECHASE OF VANS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	14,000,000	14,700,000	15,435,000	44,135,000	24,150,000
23010113	PURCHASE OF COMPUTERS	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
23010119	PURCHASE OF POWER GENERATING SET	7,000,000	7,350,000	7,717,500	22,067,500	10,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010121	PURCHASE OF RESIDENTIAL FURNITURE	11,000,000	11,550,000	12,127,500	34,677,500	20,000,000
	<b>SUB -TOTAL</b>	<b>52,000,000</b>	<b>54,600,000</b>	<b>57,330,000</b>	<b>163,930,000</b>	<b>124,150,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					2,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
	<b>SUB -TOTAL</b>					<b>2,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>15,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040108	LANSCAPING					6,000,000
23040109	SEWARAGE & REFUSE DISPOSAL	2,500,000	2,625,000	2,756,250		5,250,000
	<b>SUB -TOTAL</b>	<b>2,500,000</b>	<b>2,625,000</b>	<b>2,756,250</b>		<b>11,250,000</b>
	<b>GRAND TOTAL</b>	<b>64,500,000</b>	<b>67,725,000</b>	<b>71,111,250</b>	<b>195,455,000</b>	<b>152,400,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O14700200100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010113	PURCHASE OF COMPUTERS					
23010106	PUECHASE OF VANS	5,000,000	5,250,000	5,512,500	15,762,500	30,000,000
23010107	PURCHASE OF TRUCKS					
23010108	PURCHASE OF BUSES	5,000,000	5,250,000	5,512,500	15,762,500	21,000,000
23010113	PURCHASE OF COMPUTERS/DATA BANK	4,000,000	4,200,000	4,410,000	12,610,000	4,200,000
23010114	PURCHASE OF COMPUTER PRINTERS					
	<b>SUB -TOTAL</b>	<b>14,000,000</b>	<b>14,700,000</b>	<b>15,435,000</b>	<b>44,135,000</b>	<b>55,200,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS/TOILET					12,100,000
23020180	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020181	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					<b>12,100,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	5,000,000	5,250,000	5,512,500	15,762,500	
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	6,000,000	6,300,000	6,615,000	18,915,000	18,500,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>11,000,000</b>	<b>11,550,000</b>	<b>12,127,500</b>	<b>34,677,500</b>	<b>18,500,000</b>
	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040102	SOIL CONSERVATION					
23040108	LANSCAPING	3,000,000	3,150,000	3,307,500	9,457,500	
23040108	SEWARAGE & REFUSE DISPOSAL					
<b>23040109</b>	<b>SUB -TOTAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>9,457,500</b>	
	<b>GRAND TOTAL</b>	<b>28,000,000</b>	<b>29,400,000</b>	<b>30,870,000</b>	<b>88,270,000</b>	<b>85,800,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: LOCAL GOVERNMENT PENSION BOARD**

**CODE: O11103500100**

**SECTOR: ADMINISTRATIVE**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	15,000,000	15,750,000	16,537,500	47,287,500	50,000,000
23050102	COMPUTER SOFTWARE ACQUISITION					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	15,762,500	15,574,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
	<b>SUB -TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>65,574,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	80,000,000	84,000,000	88,200,000	252,200,000	
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020181	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>80,000,000</b>	<b>84,000,000</b>	<b>88,200,000</b>	<b>252,200,000</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF BUILDING	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23020183	REFURBISHING OF PRINTING MACHINES					
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>15,000,000</b>
	<b>GRAND TOTAL</b>	<b>110,000,000</b>	<b>115,500,000</b>	<b>121,275,000</b>	<b>346,775,000</b>	<b>80,574,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE**

**CODE: O12300100100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PURCHASE OF VANS /publicity	70,000,000	73,500,000	77,175,000	220,675,000	100,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	60,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	110,000,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	200,000,000	210,000,000	220,500,000	630,500,000	250,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	300,000,000
230101140	PURCHASE OF OPEN BROADCASTING VAN	130,000,000	136,500,000	143,325,000	409,825,000	1,300,000
230101140	PURCHASE OF BROADCASTING EQUIPMENT	300,000,000				1,200,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>725,000,000</b>	<b>446,250,000</b>	<b>468,562,500</b>	<b>1,639,812,500</b>	<b>2,021,300,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					150,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					20,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS	150,000,000	157,500,000	165,375,000	472,875,000	100,000,000
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE					
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (BOKO HARAM MONUMENTS AT MARCAS AND SAMBISA)					250,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>472,875,000</b>	<b>520,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	30,000,000	31,500,000	33,075,000	94,575,000	150,000,000
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					

23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	
23020186	REFURBISHING OF PHOTO COLOUR LABORATORY	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
	<b>SUB -TOTAL</b>	<b>75,000,000</b>	<b>78,750,000</b>	<b>82,687,500</b>	<b>141,862,500</b>	<b>200,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050104	ANNIVERSARIES/CELEBRATIONS & PRINTING WORKS	50,000,000	52,500,000	55,125,000	157,625,000	120,000,000
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>120,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,000,000,000</b>	<b>735,000,000</b>	<b>771,750,000</b>	<b>2,506,750,000</b>	<b>2,861,300,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO RADIO TELEVISION CORPORATION**

**CODE: O12300300100**

**SECTOR: ADMINISTRATIVE**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010113	PURCHASE OF COMPTERS					
23010140	PURCHASE OF OPEN BROADCASTING VANS					
23010141	PURCHASE OF BROADCASTING EQUIPMENT	16,000,000	16,800,000	17,640,000	50,440,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	16,000,000	16,800,000	17,640,000	50,440,000	
	<b>SUB -TOTAL</b>			-	-	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	10,000,000	10,500,000	11,025,000	31,525,000	
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040102	EROSION & FLOOD CONTROL					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	5,000,000	5,250,000	5,512,500	15,762,500	
23050102	COMPUTER SOFTWARE ACQUISITION	14,000,000	14,700,000	15,435,000	44,135,000	200,000,000
23050103	MONITORING & EVALUATION					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
	<b>SUB -TOTAL</b>	19,000,000	19,950,000	20,947,500	59,897,500	200,000,000
	<b>GRAND TOTAL</b>	45,000,000	30,450,000	31,972,500	91,422,500	200,000,000

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: ARTS AND CULTURE                      CODE: O12305700100**  
**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010106	PUECHASE OF VANS /publicity	5,000,000	5,250,000	5,512,500	15,762,500	
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	
23020104	CONSTRUCTION/ PROVISION OF HOUSING	5,000,000	5,250,000	5,512,500	15,762,500	
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	5,000,000	5,250,000	5,512,500	15,762,500	38,102,000
23020181	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>38,102,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040102	EROSION & FLOOD CONTROL					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: GOVERNMENT PRINTING PRESS**

**CODE: O12301300100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010138	PURCHASE OF AERO SPARES/ MAINTENANCE					
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT	15,000,000	15,750,000	16,537,500	47,287,500	300,000,000
23010140	PURCHASE OF OPEN BROADCASTING VANS					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>300,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020182	REHABILITATION/REPAIRS OF EMIRS' PALACES					
23020183	REFURBISHING OF PRINTING MACHINES	5,000,000	5,250,000	5,512,500	15,762,500	100,000,000
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020186	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>100,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>400,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE INDEPENDENT ELECTORAL COMMISSION**

**CODE: O14800100100**

**SECTOR: ADMINISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010104	PURCHASE OF MOTOR CYCLES(TRICYCLE)	10,000,000	10,500,000	11,025,000	31,525,000	80,000,000
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	15,750,000	16,537,500	47,287,500	100,000,000
23010106	PUECHASE OF VANS	20,000,000	21,000,000	22,050,000	63,050,000	100,000,000
23010107	PUECHASE OF TRUCKS	40,000,000	42,000,000	44,100,000	126,100,000	150,000,000
23010108	PURCHASE OF BUSES	20,000,000	21,000,000	22,050,000	63,050,000	25,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	26,700,000
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,100,000	2,205,000	6,305,000	10,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000	525,000	551,250	1,576,250	15,000,000
23010116	PURCHASE OF TYPEWRITERS					500,000
23010119	PURCHASE OF POWER GENERATING SET	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	25,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23010157	PURCHASE OF FUEL AND LUBRICANTS					12,000,000
23010158	PURCHASE/ PROCURMENT OF VOTERS' REGISTER	2,000,000	2,100,000	2,205,000	6,305,000	20,000,000
23010159	PURCHASE OF SENSITIVE/NONE SENSITIVE ELECTION MATERIALS	80,000,000	84,000,000	88,200,000	252,200,000	400,000,000
23010160	PURCHASE OF NONE SENSITIVE ELECTION MATERIALS	80,000,000	84,000,000	88,200,000	252,200,000	300,000,000
	<b>SUB -TOTAL</b>	<b>299,500,000</b>	<b>314,475,000</b>	<b>330,198,750</b>	<b>944,173,750</b>	<b>1,294,200,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS/STRONG ROOMS/SECURITY ROOMS	10,000,000	10,500,000	11,025,000	31,525,000	
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					

23050150	GRANTS TO POLITIACL PARTIES	30,000,000	31,500,000	33,075,000	94,575,000	150,000,000
23050151	BYE ELECTION, LITIGATION / LOGISTICS	20,000,000	21,000,000	22,050,000	63,050,000	100,000,000
23050152	STAFF TRAINING , HIRING OF VEHICLES & ALLOWANCE& CODIFICATION OF BULLET BOXES	29,250,000	30,712,500	32,248,125	92,210,625	85,000,000
23050153	LOGISTICS	21,000,000	22,050,000	23,152,500	66,202,500	20,000,000
	<b>SUB -TOTAL</b>	<b>100,250,000</b>	<b>105,262,500</b>	<b>110,525,625</b>	<b>316,038,125</b>	<b>355,000,000</b>
	<b>GRAND TOTAL</b>	<b>409,750,000</b>	<b>430,237,500</b>	<b>451,749,375</b>	<b>1,291,736,875</b>	<b>1,649,200,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O21500100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	90,000,000
23010106	PURCHASE OF VANS	20,250,000	21,262,500	22,325,625	63,838,125	25,000,000
23010107	PURCHASE OF TRUCKS					
23010113	PURCHASE OF COMPUTERS	1,100,000	1,155,000	1,212,750	3,467,750	2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000	1,050,000	1,102,500	3,152,500	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT					
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23010142	PURCHASE OF TRUCTORS & IMPLEMENTS	80,000,000	84,000,000	88,200,000	252,200,000	200,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	230,000,000	241,500,000	253,575,000	725,075,000	120,000,000
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS	100,000,000	105,000,000	110,250,000	315,250,000	267,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>542,350,000</b>	<b>569,467,500</b>	<b>597,940,875</b>	<b>1,709,758,375</b>	<b>1,006,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	60,000,000	63,000,000	66,150,000	189,150,000	65,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	80,000,000	84,000,000	88,200,000	252,200,000	120,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIESGRAIN THRESHER					
23020114	CONSTRUCTION/ PROVISION OF ROADS					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE / CENTRE PIVOT AND NET HOUSES	100,000,000	105,000,000	110,250,000	315,250,000	1,000,000,000
23020128	CONSTRUCTION/PROVISION OF WAREHOUSE/STORE/STORAGE FACILI	73,500,000	77,175,000	81,033,750	231,708,750	70,000,000
23020129	CONSTRUCTION/PROVISION OF IRRIGATION INFRASTRUCTURES/ SPRINKLERS DEVELOPMENT	250,000,000	262,500,000	275,625,000	788,125,000	700,000,000
23020130	CONSTRUCTION/PROVISION OF SEWORAGE & DRAINAGES FACILITIES					
23020181	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
23020183	CONSTRUCTION OF CRAVOR					150,000,000
23020184	CONSTRUCTION OF CASSAVA /GARI PROCESSING FACTORY	100,000,000	105,000,000	110,250,000	315,250,000	250,000,000

	<b>SUB -TOTAL</b>	<b>663,500,000</b>	<b>696,675,000</b>	<b>731,508,750</b>	<b>2,091,683,750</b>	<b>2,355,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>95,000,000</b>
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>60,000,000</b>
23030113	REHABILITATION/ REPAIRS - ROADS	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>100,000,000</b>
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>80,000,000</b>
23020129	REHABILITATION/REPAIRS OF IRRIGATION INFRASTRUCTURES/FACILITIES	<b>31,000,000</b>	<b>32,550,000</b>	<b>34,177,500</b>	<b>97,727,500</b>	<b>20,000,000</b>
23020130	REHABILITATION/REPAIRS OF SEWAGE & DRAINAGES FACILITIES					<b>70,000,000</b>
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>231,000,000</b>	<b>242,550,000</b>	<b>254,677,500</b>	<b>728,227,500</b>	<b>425,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					<b>10,000,000</b>
23040102	EROSION & FLOOD CONTROL	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>10,000,000</b>
23040106	SOIL CONSERVATION	<b>10,500,000</b>	<b>11,025,000</b>	<b>11,576,250</b>	<b>33,101,250</b>	<b>10,000,000</b>
23040107	DROUGHT & DESERTIFICATION CONTROL					<b>10,000,000</b>
	<b>SUB -TOTAL</b>	<b>30,500,000</b>	<b>11,025,000</b>	<b>11,576,250</b>	<b>53,101,250</b>	<b>40,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	<b>7,500,000</b>	<b>7,875,000</b>	<b>8,268,750</b>	<b>23,643,750</b>	
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION					
23050104	ANNIVERSARIES/ CELEBRATIONS					<b>7,800,000</b>
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					<b>10,000,000</b>
23050131	SOCIETAL RE-ORIENTATION AND MOBILISATION/POLITICAL EDUCATION					
23050132	GRAIN RESERVES COSTS & SUBSIDIES	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>630,500,000</b>	<b>215,000,000</b>
23050133	PEST CONTROL & CROPS PROTECTION/PROVISION OF FARM INPUTS-GENERAL	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>30,000,000</b>
23050134	CULTIVATION OF SPECIAL CROPS/PROVISION OF FARM INPUTS/OTHER SUPPORTS	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>315,250,000</b>	<b>200,000,000</b>
23050135	FERTILISER SUBSIDIES	<b>400,000,000</b>	<b>420,000,000</b>	<b>441,000,000</b>	<b>1,261,000,000</b>	<b>800,000,000</b>

23050136	FERTILISER BLENDING EXPENSES					200,000,000
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC					
23050138	RURAL ACCESS AND AGRIC MARKETING (RAM)	34,000,000	35,700,000	37,485,000	107,185,000	
	<b>SUB -TOTAL</b>	<b>761,500,000</b>	<b>763,875,000</b>	<b>802,068,750</b>	<b>2,327,443,750</b>	<b>1,462,800,000</b>
	<b>GRAND TOTAL</b>	<b>2,228,850,000</b>	<b>2,283,592,500</b>	<b>2,397,772,125</b>	<b>6,910,214,625</b>	<b>5,288,800,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,250,000	5,512,500	5,788,125	16,550,625	10,000,000
23010113	PURCHASE OF COMPUTERS	1,000,000	1,050,000	1,102,500	3,152,500	1,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	100,000	105,000	110,250	315,250	200,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	600,000	630,000	661,500	1,891,500	1,500,000
23010119	PURCHASE OF POWER GENERATING SET	1,500,000	1,575,000	1,653,750	4,728,750	3,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	51,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	10,000,000	10,500,000	11,025,000	31,525,000	105,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>38,450,000</b>	<b>40,372,500</b>	<b>42,391,125</b>	<b>121,213,625</b>	<b>191,700,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	8,000,000	8,400,000	8,820,000	25,220,000	17,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	2,250,000	2,362,500	2,480,625	7,093,125	5,000,000
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>10,250,000</b>	<b>10,762,500</b>	<b>11,300,625</b>	<b>32,313,125</b>	<b>22,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	4,500,000	4,725,000	4,961,250	14,186,250	9,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000	1,050,000	1,102,500	3,152,500	2,000,000
	<b>SUB -TOTAL</b>	<b>5,500,000</b>	<b>5,775,000</b>	<b>6,063,750</b>	<b>17,338,750</b>	<b>11,000,000</b>
	<b>GRAND TOTAL</b>	<b>64,200,000</b>	<b>67,410,000</b>	<b>70,780,500</b>	<b>202,390,500</b>	<b>224,700,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE AGRICULTURAL MECHANISATION SCHEME (BOSAMA)**

**CODE: O21510200200**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
			N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	120,000,000
23010141	PURCHASE OF BROADCASTING EQUIPMENT					
23010142	PURCHASE OF TRUCTORS & IMPLEMENTS	80,000,000	84,000,000	88,200,000	252,200,000	
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS					125,000,000
	<b>SUB -TOTAL</b>	170,000,000	178,500,000	187,425,000	535,925,000	305,000,000
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS/TRACTOR SHELF WORKSHOP					27,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					27,000,000
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					25,000,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23020183	REFURBISHING OF PRINTING MACHINES					
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES	50,000,000	52,500,000	55,125,000	157,625,000	73,000,000
	<b>SUB -TOTAL</b>	50,000,000	52,500,000	55,125,000	157,625,000	98,000,000
	<b>GRAND TOTAL</b>	220,000,000	231,000,000	242,550,000	693,550,000	403,000,000

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF WORKS AND TRANSPORT**

**CODE: O222900100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	100,000,000	105,000,000	110,250,000	315,250,000	1,000,000,000
23010102	PURCHASE OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	1,000,000,000
23010106	PURCHASE OF PATROL VAN					50,000,000
23030112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23030113	PURCHASE OF COMPUTERS	20,000,000	21,000,000	22,050,000	63,050,000	30,000,000
23030114	PURCHASE OF COMPUTER PRINTERS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23030115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000	3,150,000	3,307,500	9,457,500	5,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010145	PURCHASE ROAD CONSTRUCTION PLANTS & EQUIPMENT	600,000,000	630,000,000	661,500,000	1,891,500,000	1,500,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	50,000,000	52,500,000	55,125,000	157,625,000	200,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23010157	PURCHASE OF HEAVY DUTY WEIGH BRIDGE	50,000,000	52,500,000	55,125,000	157,625,000	110,000,000
	<b>SUB -TOTAL</b>	<b>1,133,000,000</b>	<b>1,189,650,000</b>	<b>1,249,132,500</b>	<b>3,571,782,500</b>	<b>4,355,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	550,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	400,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	150,000,000	157,500,000	165,375,000	472,875,000	500,000,000
23020113	CONSTRUCTION/ PROVISION OF MARGI HIGH WAY	600,000,000	630,000,000	661,500,000	1,891,500,000	650,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS/PAYMENT OF LIABILITIES	6,600,000,000	6,930,000,000	7,276,500,000	20,806,500,000	3,800,000,000
23020115	CONSTRUCTION OF GAMBORU - NGALA - RAN KALA - BALGE - ROAD	200,000,000	210,000,000	220,500,000	630,500,000	1,000,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020123	CONSTRUCTION OF TRAFFIC/ STREET LIGHTS	400,000,000	420,000,000	441,000,000	1,261,000,000	500,000,000
23020124	CONSTRUCTION OF ASKIRA - NGUDLE	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23020129	CONSTRUCTION/PROVISION OF IRRIGATION INFRASTRUCTURES/FACILITIES					
23020130	CONSTRUCTION/PROVISION OF SEWARAGE & DRAINAGES FACILITIES	250,000,000	262,500,000	275,625,000	788,125,000	350,000,000



23020131	CONSTRUCTION OF PEDESTRIAN BRIDGES/PROVISION OF ROAD FURN	50,000,000	52,500,000	55,125,000	157,625,000	300,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>8,500,000,000</b>	<b>8,925,000,000</b>	<b>9,371,250,000</b>	<b>26,796,250,000</b>	<b>8,350,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	150,000,000	157,500,000	165,375,000	472,875,000	400,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY	100,000,000	105,000,000	110,250,000	315,250,000	250,000,000
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23030113	REHABILITATION/ REPAIRS - ROADS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,500,000,000
23030114	REHABILITATION/ REPAIRS - RAILWAYS					
23030115	REHABILITATION/ REPAIRS - WATERWAY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	120,000,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS					200,000,000
23030127	REHABILITATION/ REPAIRS - ICT INFRASTRUCTURES	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	300,000,000	315,000,000	330,750,000	945,750,000	2,500,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
	<b>SUB -TOTAL</b>	<b>1,850,000,000</b>	<b>1,942,500,000</b>	<b>2,039,625,000</b>	<b>5,832,125,000</b>	<b>5,170,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>15,000,000</b>
	<b>GRAND TOTAL</b>	<b>11,493,000,000</b>	<b>12,067,650,000</b>	<b>12,671,032,500</b>	<b>36,231,682,500</b>	<b>17,890,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: 055300600100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	70,000,000	73,500,000	77,175,000	220,675,000	200,000,000
	<b>SUB -TOTAL</b>	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>200,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	380,874,000	399,917,700	419,913,585	1,200,705,285	1,000,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	2,400,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING	200,000,000	210,000,000	220,500,000	630,500,000	2,400,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE	200,000,000	210,000,000	220,500,000	630,500,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>1,880,874,000</b>	<b>1,974,917,700</b>	<b>2,073,663,585</b>	<b>5,929,455,285</b>	<b>5,900,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	400,000,000	420,000,000	441,000,000	1,261,000,000	400,000,000
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030103	REHABILITATION/ REPAIRS - HOUSING	350,000,000	367,500,000	385,875,000	1,103,375,000	400,000,000
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030113	REHABILITATION/ REPAIRS - ROADS	30,000,000	31,500,000	33,075,000	94,575,000	100,000,000
23030115	REHABILITATION/ REPAIRS - WATERWAY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	73,000,000	76,650,000	80,482,500	230,132,500	70,000,000
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT	400,000,000	420,000,000	441,000,000	1,261,000,000	
	<b>SUB -TOTAL</b>	<b>1,303,000,000</b>	<b>1,368,150,000</b>	<b>1,436,557,500</b>	<b>4,107,707,500</b>	<b>1,070,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	150,000,000	157,500,000	165,375,000	472,875,000	1,000,000,000

23050103	MONITORING & EVALUATION	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	400,000,000	420,000,000	441,000,000	1,261,000,000	700,000,000
23050150	COUNTER PART FUNDING					1,500,000,000
	<b>SUB -TOTAL</b>	<b>650,000,000</b>	<b>682,500,000</b>	<b>716,625,000</b>	<b>2,049,125,000</b>	<b>3,350,000,000</b>
	<b>GRAND TOTAL</b>	<b>3,903,874,000</b>	<b>4,099,067,700</b>	<b>4,304,021,085</b>	<b>12,306,962,785</b>	<b>10,520,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO ROAD MAINTENANCE AGENCY**

**CODE: O23400400100**

**SECTOR: ECONOMIC**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	10,500,000	11,025,000	11,576,250	33,101,250	
23010105	PURCHASE OF MOTOR VEHICLE	30,000,000	31,500,000	33,075,000	94,575,000	30,000,000
23010107	PURCHASE OF ROAD CONSTRUCTION PLANT AND EQUIPMENTS	300,000,000	315,000,000	330,750,000	945,750,000	
23010112	PURCHASE OF OFFICE FUNITURE AND FITTINGS	5,250,000	5,512,500	5,788,125	16,550,625	5,000,000
23010113	PURCHASE OF COMPUTER	2,100,000	2,205,000	2,315,250	6,620,250	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,050,000	1,102,500	1,157,625	3,310,125	1,000,000
23010133	PURCHASE OF SURVEY EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS					
	<b>SUB -TOTAL</b>	<b>358,900,000</b>	<b>376,845,000</b>	<b>395,687,250</b>	<b>1,131,432,250</b>	<b>38,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS/PAYMENT OF LIABILITIES	4,000,000,000	4,200,000,000	4,410,000,000	12,610,000,000	2,700,000,000
23020115	CONSTRUCTION MARGI HIGH WAY	130,000,000	136,500,000	143,325,000	409,825,000	650,000,000
23020151	CONSRUCTION BALBAYA FIKAHYEL ROAD BAYO LGA	220,000,000	231,000,000	242,550,000	693,550,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					100,000,000
	<b>SUB -TOTAL</b>	<b>4,350,000,000</b>	<b>4,567,500,000</b>	<b>4,795,875,000</b>	<b>13,713,375,000</b>	<b>3,450,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23030113	REHABILITATION/ REPAIRS - ROADS	300,000,000	315,000,000	330,750,000	945,750,000	650,000,000
	<b>SUB -TOTAL</b>	<b>300,000,000</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>945,750,000</b>	<b>650,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>10,000,000</b>
	<b>GRAND TOTAL</b>	<b>5,018,900,000</b>	<b>5,269,845,000</b>	<b>5,533,337,250</b>	<b>15,822,082,250</b>	<b>4,148,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO EXPRESS TRANSPORT CORPORATION**

**CODE: O22905300100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010108	PURCHASE OF BUSES	150,000,000	157,500,000	165,375,000	472,875,000	100,000,000
23010109	PURCHASE OF SEA BOATS					
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS					
23010151	PURCHASE OF WORKSHOP TOOLS/MAINTENANCE	150,000,000	157,500,000	165,375,000	472,875,000	50,000,000
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>300,000,000</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>945,750,000</b>	<b>150,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ UP GRADING OF OFFICE BUILDINGS					50,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>					<b>50,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>300,000,000</b>	<b>315,000,000</b>	<b>330,750,000</b>	<b>945,750,000</b>	<b>200,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O22200100100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES)					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	80,000,000	84,000,000	88,200,000	252,200,000	200,000,000
23010120	PURCHASE OF KITCHEN RESTURANT & CANTEE EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	55,000,000	57,750,000	60,637,500	173,387,500	200,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>335,000,000</b>	<b>351,750,000</b>	<b>369,337,500</b>	<b>1,056,087,500</b>	<b>650,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020118	CONSTRUCTION/ PROVISION OF COTTON GINNERY AT BAMA & BIU					50,000,000
23020119	CONSTRUCTION/ PROVISION OF STEEL STRUCTURES TO HOUSE THE GINNERY	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
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	10,000,000
23020133	CONSTRUCTION OF HOTEL BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23020134	CONSTRUCTION OF INDUSTRIES/FACTORIES	400,000,000	420,000,000	441,000,000	1,261,000,000	200,000,000
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	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>620,000,000</b>	<b>651,000,000</b>	<b>683,550,000</b>	<b>1,954,550,000</b>	<b>570,000,000</b>

<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES	50,000,000	52,500,000	55,125,000	157,625,000	200,000,000
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>200,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	12,000,000	12,600,000	13,230,000	37,830,000	30,000,000
23050136	FERTILISER BLENDING EXPENSES					
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC (RAW MAT. DISPLAY)	30,000,000	31,500,000	33,075,000	94,575,000	30,000,000
23050138	TRADE FAIRS & EXHIBITIONS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23050139	YOUTH TRAINING AND EMPOWERMENT					
23050140	INVESTMENT PROMOTION	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
	<b>SUB -TOTAL</b>	<b>72,000,000</b>	<b>75,600,000</b>	<b>79,380,000</b>	<b>226,980,000</b>	<b>95,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,077,000,000</b>	<b>1,130,850,000</b>	<b>1,187,392,500</b>	<b>3,395,242,500</b>	<b>1,515,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BOPLAS INDUSTRIES LIMITED**

**CODE: '022201000500**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES)					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	220,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (RAW MATERIALS)	15,000,000	15,750,000	16,537,500	47,287,500	434,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	80,000,000	84,000,000	88,200,000	204,912,500	200,000,000
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>145,000,000</b>	<b>152,250,000</b>	<b>159,862,500</b>	<b>457,112,500</b>	<b>854,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	80,000,000	84,000,000	88,200,000	252,200,000	100,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>80,000,000</b>	<b>84,000,000</b>	<b>88,200,000</b>	<b>252,200,000</b>	<b>100,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>225,000,000</b>	<b>236,250,000</b>	<b>248,062,500</b>	<b>709,312,500</b>	<b>954,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: NEITAL NIGERIA LIMITED**

**CODE: '02201000200**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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	50,000,000	52,500,000	55,125,000	157,625,000	190,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>190,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	3,000,000	3,150,000	3,307,500	9,457,500	93,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>8,000,000</b>	<b>8,400,000</b>	<b>8,820,000</b>	<b>25,220,000</b>	<b>103,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050139	YOUTH TRAINING AND EMPOWERMENT					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>58,000,000</b>	<b>60,900,000</b>	<b>63,945,000</b>	<b>182,845,000</b>	<b>293,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: WIRE AND NAIL COMPANY LIMITED**

**CODE: '02201000400**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010119	PURCHASE OF POWER GENERATING SET					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,000,000	1,050,000	1,102,500	3,152,500	30,000,000
23010146	PURCHASE OF INDUSTRIAL PLANTS	2,000,000	2,100,000	2,205,000	6,305,000	115,000,000
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>9,457,500</b>	<b>145,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDING					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					<b>-</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES					
23030124	REHABILITATION/ REPAIRS - MARKETS/ PARKS					
23030125	REHABILITATION/ REPAIRS - POWER GENERATING PLANTS	1,000,000	1,050,000	1,102,500	3,152,500	10,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,152,500</b>	<b>10,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050137	FEASIBILITY STUDIES, LAYOUT DESIGNS, ETC					
23050138	TRADE FAIRS & EXHIBITIONS					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>12,610,000</b>	<b>155,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: KANO MOTOR PARK AND MARKET**

**CODE: '022205400200**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS	10,000,000	10,500,000	11,025,000	31,525,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
	<b>SUB -TOTAL</b>	<b>7,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>22,067,500</b>	<b>15,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030113	REHABILITATION/ REPAIRS - ROADS	3,000,000	3,150,000	3,307,500	9,457,500	5,000,000
23030118	REHABILITATION/ REPAIRS - RECREATIONAL FACILITIES					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>3,000,000</b>	<b>3,150,000</b>	<b>3,307,500</b>	<b>9,457,500</b>	<b>5,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>27,000,000</b>	<b>28,350,000</b>	<b>29,767,500</b>	<b>85,117,500</b>	<b>20,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**'022220180100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	10,000,000	10,500,000	11,025,000	31,525,000	1,483,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>1,483,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	100,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING	10,000,000	10,500,000	11,025,000	31,525,000	
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>100,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	6,000,000	6,300,000	6,615,000	18,915,000	8,788,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>	<b>6,000,000</b>	<b>6,300,000</b>	<b>6,615,000</b>	<b>18,915,000</b>	<b>8,788,000</b>
	<b>INVESTMENTS</b>					
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	50,000,000	52,500,000	55,125,000	157,625,000	300,000,000
31090105	STOCK TRADING INVESTMENT	50,000,000	52,500,000	55,125,000	157,625,000	
	<b>SUB -TOTAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>315,250,000</b>	<b>300,000,000</b>
	<b>GRAND TOTAL</b>	<b>131,000,000</b>	<b>137,550,000</b>	<b>144,427,500</b>	<b>412,977,500</b>	<b>410,271,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO SUPPLY COMPANY LTD**

**CODE: 02220600100**

**SECTOR: ECONOMIC**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010102	PURCHASE OF OFFICE BUILDINGS					
23010104	PURCHASE OF UNDER GROUND TANKS AND FUEL PUMPS					21,000,000
23010106	PURCHASE OF VAN	15,000,000	15,750,000	16,537,500	47,287,500	18,000,000
23010107	PURCHASE OF TRUCKS	15,000,000	15,750,000	16,537,500	47,287,500	39,000,000
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					50,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>128,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					40,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					<b>40,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
23020156						
	<b>SUB -TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
	<b>INVESTMENTS</b>					
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>168,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE HOTELS LTD**

**CODE: '022205200100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010148	PURCHASE OF UNDERGROUND TANKS & FUEL DISPENSING PUMPS					
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	15,000,000	15,750,000	16,537,500	47,287,500	40,000,000
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>40,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020132	REHABILITATION/REPAIRS OF TRADE FREE ZONE					
23020133	REHABILITATION/REPAIRS OF HOTEL BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	200,000,000
23020134	REHABILITATION/REPAIRS OF INDUSTRIES/FACTORIES					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>200,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>90,000,000</b>				<b>290,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: '022205200200**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	1,000,000	1,050,000	1,102,500	3,152,500	10,000,000
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS	1,000,000	1,050,000	1,102,500	3,152,500	30,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,205,000</b>	<b>6,305,000</b>	<b>40,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	1,000,000	1,050,000	1,102,500	3,152,500	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					
	<b>SUB -TOTAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,152,500</b>	<b>10,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020133	REHABILITATION/REPAIRS OF HOTEL BUILDINGS	1,000,000	1,050,000	1,102,500	3,152,500	100,000,000
	<b>SUB -TOTAL</b>	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,152,500</b>	<b>100,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>4,000,000</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>12,610,000</b>	<b>150,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MONDAY MARKET COMPANY**

**CODE: '02205200300**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	10,000,000	10,500,000	11,025,000	31,525,000	12,000,000
23010149	PURCHASE OF HOTEL FURNITURE & FITTINGS					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>12,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23020124	REHABILITATION/REPAIRS OF MARKET & PARKS	5,000,000	5,250,000	5,512,500	15,762,500	30,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>45,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>57,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O22000100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	1,400,000,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	60,000,000	63,000,000	66,150,000	189,150,000	60,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010149	PURCHASE OF FURNITURE & FITTINGS	20,000,000	21,000,000	22,050,000	63,050,000	318,003,000
23010150	PURCHASE OF SAFES & FIREPROOF CABINETS	20,000,000	21,000,000	22,050,000	63,050,000	25,000,000
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					
	<b>SUB -TOTAL</b>	<b>1,600,000,000</b>	<b>1,680,000,000</b>	<b>1,764,000,000</b>	<b>5,044,000,000</b>	<b>1,803,003,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
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	100,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>100,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,650,000,000</b>				<b>1,903,003,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE INTERNAL REVENUE SERVICE  
SECTOR: ECONOMIC**

**CODE: O22000800100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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	12,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,100,000	2,205,000	6,305,000	2,000,000
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>34,000,000</b>	<b>35,700,000</b>	<b>37,485,000</b>	<b>107,185,000</b>	<b>34,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	30,000,000	31,500,000	33,075,000	94,575,000	30,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	15,000,000	15,750,000	16,537,500	47,287,500	15,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>45,000,000</b>	<b>47,250,000</b>	<b>49,612,500</b>	<b>141,862,500</b>	<b>45,000,000</b>
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	3,500,000	3,675,000	3,858,750	11,033,750	
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	
	<b>SUB -TOTAL</b>	<b>8,500,000</b>	<b>8,925,000</b>	<b>9,371,250</b>	<b>26,796,250</b>	
	<b>GRAND TOTAL</b>	<b>87,500,000</b>	<b>91,875,000</b>	<b>96,468,750</b>	<b>275,843,750</b>	<b>79,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: DEPT. OF BUDGET & PLANNING**

**CODE: O22000300100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	52,500,000	55,125,000	157,625,000	120,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	185,000,000
23010113	PURCHASE OF COMPUTERS	25,000,000	26,250,000	27,562,500	78,812,500	30,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>125,000,000</b>	<b>131,250,000</b>	<b>137,812,500</b>	<b>394,062,500</b>	<b>335,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	30,000,000
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>30,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS (STATISTICS ZONAL OFFICE BIU)	40,000,000	42,000,000	44,100,000	126,100,000	100,000,000
23030156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>126,100,000</b>	<b>100,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	30,000,000	31,500,000	33,075,000	94,575,000	40,000,000
23050153	COUNTERPART FUND FOR SDGs	600,000,000	630,000,000	661,500,000	1,891,500,000	1,000,000,000
23050154	COUNTERPART FUND FOR MDGS	-				-
23050155	COUNTERPART FUND FOR UNFPA	200,000,000	210,000,000	220,500,000	630,500,000	220,000,000
23050156	COUNTERPART FUND SOCU	300,000,000	315,000,000	330,750,000	945,750,000	450,000,000
	<b>SUB -TOTAL</b>	<b>1,130,000,000</b>	<b>1,186,500,000</b>	<b>1,245,825,000</b>	<b>3,562,325,000</b>	<b>1,710,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,320,000,000</b>	<b>1,386,000,000</b>	<b>1,455,300,000</b>	<b>4,161,300,000</b>	<b>2,175,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF LANDS & SURVEY**

**CODE: O26000100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	1,052,000,000	1,104,600,000	1,159,830,000	3,316,430,000	520,000,000
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					120,000,000
23010113	PURCHASE OF COMPUTERS	6,000,000	6,300,000	6,615,000	18,915,000	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS					
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	220,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>1,158,000,000</b>	<b>1,215,900,000</b>	<b>1,276,695,000</b>	<b>3,650,595,000</b>	<b>865,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					540,000,000
23020117	CONSTRUCTION/ PROVISION OF AIR-PORT/AERODROMES					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	30,000,000	31,500,000	33,075,000	94,575,000	80,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	590,000,000	619,500,000	650,475,000	1,859,975,000	60,000,000
	<b>SUB -TOTAL</b>	<b>620,000,000</b>	<b>651,000,000</b>	<b>683,550,000</b>	<b>1,954,550,000</b>	<b>680,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>50,000,000</b>

<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050102	COMPUTER SOFTWARE ACQUISITION (CAMIS)	70,000,000	73,500,000	77,175,000	220,675,000	100,000,000
23050140	SURVEY, PLAN DESIGNS, & MAPPING	500,000,000	525,000,000	551,250,000	1,576,250,000	220,000,000
23050150	REGIONAL PLAN FOR BORNO	36,000,000	37,800,000	39,690,000	113,490,000	35,000,000
	<b>SUB -TOTAL</b>	<b>606,000,000</b>	<b>636,300,000</b>	<b>668,115,000</b>	<b>1,910,415,000</b>	<b>355,000,000</b>
	<b>GRAND TOTAL</b>	<b>2,434,000,000</b>	<b>2,555,700,000</b>	<b>2,683,485,000</b>	<b>7,673,185,000</b>	<b>1,950,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O26000200100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	3,000,000	3,150,000	3,307,500	9,457,500	1,706,000
23010113	PURCHASE OF COMPUTERS	2,580,000	2,709,000	2,844,450	8,133,450	1,335,000
23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000	1,050,000	1,102,500	3,152,500	519,000
23010119	PURCHASE OF POWER GENERATING SET	2,000,000	2,100,000	2,205,000	6,305,000	1,038,000
23010120	PURCHASE OF ENGINEERING HEAVY DUTY EQUIP./MACHINERIES	100,000,000	105,000,000	110,250,000	315,250,000	
	<b>SUB -TOTAL</b>	<b>108,580,000</b>	<b>114,009,000</b>	<b>119,709,450</b>	<b>342,298,450</b>	<b>4,598,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE( MECHANIC VILLAGE)	80,000,000	84,000,000	88,200,000	252,200,000	100,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS					
23020124	CONSTRUCTION OF MARKETS/PARKS/SHOPS	80,000,000	84,000,000	88,200,000	252,200,000	20,000,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES	70,000,000	73,500,000	77,175,000	220,675,000	10,000,000
23020127	REVIEW OF MAIDUGURI MASTER PLAN	100,000,000	105,000,000	110,250,000	315,250,000	
23020159	CONSTRUCTION OF MODERN CATTLE MARKET	15,000,000	15,750,000	16,537,500	47,287,500	50,000,000
	<b>SUB -TOTAL</b>	<b>345,000,000</b>	<b>362,250,000</b>	<b>380,362,500</b>	<b>1,087,612,500</b>	<b>180,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050140	SURVEY, PLAN DESIGNS, & MAPPING	2,000,000	2,100,000	2,205,000	6,305,000	964,000
23050141	PURCHASE & APPLICATION OF WATER TREATMENT CHEMICALS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050150	HOUSE NUMBERING /STREET NAMING					37,080,000
23050151	PURCHASE OF GIS AMD MULIS SOFTWARE & HARD WARE EQUIPMENT	75,000,000	78,750,000	82,687,500	236,437,500	50,000,000
	<b>SUB -TOTAL</b>	<b>77,000,000</b>	<b>80,850,000</b>	<b>84,892,500</b>	<b>242,742,500</b>	<b>88,044,000</b>
	<b>GRAND TOTAL</b>	<b>530,580,000</b>	<b>557,109,000</b>	<b>584,964,450</b>	<b>1,672,653,450</b>	<b>272,642,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF WATER RESOURCES**

**CODE: O25200100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010141	PURCHASE OF WATER TREATMENT CHEMICALS	900,000,000	945,000,000	992,250,000	2,837,250,000	
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES	300,000,000	315,000,000	330,750,000	945,750,000	100,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>1,400,000,000</b>	<b>1,470,000,000</b>	<b>1,543,500,000</b>	<b>4,413,500,000</b>	<b>200,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF HYBRID INVERTER FOR WATER TREATMENT PLANT					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	1,200,000,000	1,260,000,000	1,323,000,000	3,783,000,000	2,000,000,000
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>1,200,000,000</b>	<b>1,260,000,000</b>	<b>1,323,000,000</b>	<b>3,783,000,000</b>	<b>2,000,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES/Gen Set	150,000,000	157,500,000	165,375,000	472,875,000	325,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>472,875,000</b>	<b>325,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	62,000,000	65,100,000	68,355,000	195,455,000	65,000,000

23050140	SURVEY, PLAN DESIGNS, & MAPPING					
23050141	PURCHASE & APPLICATION OF WATER TREATMENT CHEMICALS					<b>600,000,000</b>
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT					
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS					
	<b>SUB -TOTAL</b>	<b>62,000,000</b>	<b>65,100,000</b>	<b>68,355,000</b>	<b>195,455,000</b>	<b>665,000,000</b>
	<b>GRAND TOTAL</b>	<b>2,812,000,000</b>	<b>2,952,600,000</b>	<b>3,100,230,000</b>	<b>8,864,830,000</b>	<b>3,190,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: '025210300100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	15,000,000	15,750,000	16,537,500	47,287,500	
23010133	PURCHASE OF SURVEYING EQUIPMENT					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT					
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES	70,000,000	73,500,000	77,175,000	220,675,000	
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>85,000,000</b>	<b>89,250,000</b>	<b>93,712,500</b>	<b>267,962,500</b>	
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	26,000,000	27,300,000	28,665,000	81,965,000	
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES/DESEAL	1,700,000,000	1,785,000,000	1,874,250,000	5,359,250,000	1,500,000,000
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					
	<b>SUB -TOTAL</b>	<b>1,726,000,000</b>	<b>1,812,300,000</b>	<b>1,902,915,000</b>	<b>5,441,215,000</b>	<b>1,500,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	13,022,000	13,673,100	14,356,755	41,051,855	
23050102	COMPUTER SOFTWARE ACQUISITION					
	<b>SUB -TOTAL</b>	<b>13,022,000</b>	<b>13,673,100</b>	<b>14,356,755</b>	<b>41,051,855</b>	
	<b>GRAND TOTAL</b>	<b>1,824,022,000</b>	<b>1,915,223,100</b>	<b>2,010,984,255</b>	<b>5,750,229,355</b>	<b>1,500,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HOUSING & ENERGY**

**CODE: O25300100100**

**SECTOR: ECONOMIC**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	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 POWER FACTORY	700,000,000	735,000,000	771,750,000	2,206,750,000	2,000,000,000
	<b>SUB -TOTAL</b>	<b>750,000,000</b>	<b>787,500,000</b>	<b>826,875,000</b>	<b>2,364,375,000</b>	<b>2,090,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	250,000,000	262,500,000	275,625,000	788,125,000	800,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	550,000,000	577,500,000	606,375,000	1,733,875,000	800,000,000
23020104	CONSTRUCTION/ PROVISION OF HOUSING	800,000,000	840,000,000	882,000,000	2,522,000,000	1,500,000,000
23020105	CONSTRUCTION/ PROVISION OF ELECTRICITY FOR INDUSTRIAL PARK OPOSITE BORNO STATE UNIVERSITY	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS					
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23010118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	20,000,000				
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS (Solar str light/charge controller/ dry battery cell)	550,000,000	577,500,000	606,375,000	1,733,875,000	
23020124	CONSTRUCTION OF MARKETS/PARKS/SHOPS	180,000,000	189,000,000	198,450,000	567,450,000	300,000,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
	<b>SUB -TOTAL</b>	<b>2,650,000,000</b>	<b>2,761,500,000</b>	<b>2,899,575,000</b>	<b>8,311,075,000</b>	<b>4,100,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23030102	REHABILITATION/ REPAIRS OF ELECTRICITY	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000

23030103	REHABILITATION/ REPAIRS - HOUSING (HOUSING COOPERATION)	100,000,000	105,000,000	110,250,000	315,250,000	50,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
	<b>SUB -TOTAL</b>	<b>235,000,000</b>	<b>246,750,000</b>	<b>259,087,500</b>	<b>740,837,500</b>	<b>270,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	MONITORING & EVALUATION	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>5,000,000</b>
	<b>GRAND TOTAL</b>	<b>3,640,000,000</b>	<b>3,801,000,000</b>	<b>3,991,050,000</b>	<b>11,432,050,000</b>	<b>6,465,000,000</b>

BORNO STATE GOVERNMENT

MDA: MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

CODE: O21600100100

MDA: MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

CODE: O21600100100

SECTOR: ECONOMIC

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010154	<b>PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN</b>					
23010155	<b>PURCHASE OF SCHOOL FURNITURE &amp; FITTINGS</b>					
23010156	<b>PURCHASE OF VETERINARY EQUIPMENT, TOOLS, &amp; FITTINGS</b>	70,000,000	73,500,000	77,175,000	220,675,000	150,000,000
	<b>SUB -TOTAL</b>	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>150,000,000</b>
23020100	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	<b>CONSTRUCTION/PROVISION OF OFFICE BUILDINGS</b>					
23020105	<b>CONSTRUCTION/ PROVISION OF WATER FACILITIES FOR LIVESTOCK</b>	100,000,000	105,000,000	110,250,000	315,250,000	278,140,000
23020106	<b>CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES</b>					
23020148	<b>CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES</b>					
23020149	<b>CONSTRUCTION OF COURT BUILDINGS</b>					
23020150	<b>CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES</b>	50,000,000	52,500,000	55,125,000	157,625,000	66,717,000
23020151	<b>CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE/ZERO GRAZE RANGE</b>	500,000,000	525,000,000	551,250,000	1,576,250,000	1,100,000,000
23020152	<b>CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES</b>					
	<b>SUB -TOTAL</b>	<b>650,000,000</b>	<b>682,500,000</b>	<b>716,625,000</b>	<b>2,049,125,000</b>	<b>1,444,857,000</b>
23030100	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	<b>REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING</b>					
23020149	<b>REHABILITATION/REPAIRS OF COURT BUILDINGS</b>					
23020150	<b>REHABILITATION/REPAIRS OF VETERINARY CLINICS/LABORATORIES</b>	120,000,000	126,000,000	132,300,000	378,300,000	200,000,000
23020151	<b>REHABILITATION/REPAIRS OF LIVESTOCK INFRASTRUCTURE</b>	40,000,000	42,000,000	44,100,000	126,100,000	70,000,000
23020155	<b>REFURBISHING OF INDUSTRIAL PLANT &amp; EQUIPMENT</b>					
23020156	<b>REHABILITATION OF ROAD CONSTRUCTION PLANTS &amp; EQUIPMENT</b>					
	<b>SUB -TOTAL</b>	<b>160,000,000</b>	<b>168,000,000</b>	<b>176,400,000</b>	<b>504,400,000</b>	<b>270,000,000</b>
23050100	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	31,525,000	33,359,000

23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL	80,000,000	84,000,000	88,200,000	252,200,000	200,000,000
23050150	FISHERIES DEVELOPMENT - GENERAL	50,000,000	52,500,000	55,125,000	157,625,000	89,108,000
23050151	ARTISANAL FISHERIES	55,000,000	57,750,000	60,637,500	173,387,500	100,000,000
23050152	AQUACULTURE DEVELOPMENT	110,000,000	115,500,000	121,275,000	346,775,000	200,000,000
	<b>SUB -TOTAL</b>	<b>305,000,000</b>	<b>320,250,000</b>	<b>336,262,500</b>	<b>961,512,500</b>	<b>622,467,000</b>
	<b>GRAND TOTAL</b>	<b>1,185,000,000</b>	<b>1,244,250,000</b>	<b>1,306,462,500</b>	<b>3,735,712,500</b>	<b>2,487,324,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT**

**CODE: O51300100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR CYCLES (TRICYCLES, SAWING MACHINE, ETC))	<b>600,000,000</b>	<b>630,000,000</b>	<b>661,500,000</b>	<b>1,891,500,000</b>	<b>1,000,000,000</b>
23010105	PURCHASE OF MOTOR VEHICLES					
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT					
23010139	PURCHASE OF PRINTING MACHINES & EQUIPMENT					
23010152	PURCHASE OF COTTAGE INDUSTRY MACHINES & EQUIPMENT	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>110,000,000</b>
	<b>SUB -TOTAL</b>	<b>615,000,000</b>	<b>645,750,000</b>	<b>678,037,500</b>	<b>1,938,787,500</b>	<b>1,110,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	<b>16,750,000</b>	<b>17,587,500</b>	<b>18,466,875</b>	<b>52,804,375</b>	<b>35,000,000</b>
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES	<b>22,500,000</b>	<b>23,625,000</b>	<b>24,806,250</b>	<b>70,931,250</b>	<b>50,000,000</b>
23020137	CONSTRUCTION/ESTABLISHMENT OF YOUTH DEVELOPMENT CENTRES	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>500,000,000</b>
23020139	CONSTRUCTION OF SKILL ACQUISITION CENTRES					<b>400,000,000</b>
	<b>SUB -TOTAL</b>	<b>59,250,000</b>	<b>62,212,500</b>	<b>65,323,125</b>	<b>186,785,625</b>	<b>-</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050104	ANNIVERSARIES/ CELEBRATIONS (Int'l Youth Wk /Grant to Clubs &Associations, Wkly Celebration Youth Council &parliament)	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>200,000,000</b>
23050128	RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS	<b>1,500,000,000</b>	<b>1,575,000,000</b>	<b>1,653,750,000</b>	<b>4,728,750,000</b>	<b>1,000,000,000</b>
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS	<b>1,230,000,000</b>				<b>200,000,000</b>
23050138	TRADE FAIRS & EXHIBITIONS					
23050139	YOUTH TRAINING AND EMPOWERMENT	<b>700,000,000</b>	<b>735,000,000</b>	<b>771,750,000</b>	<b>2,206,750,000</b>	<b>1,300,000,000</b>

23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	670,000,000	703,500,000	738,675,000	2,112,175,000	200,000,000
23050150	COMMUNITY DEVELOPMENT PROJECTS	10,000,000	10,500,000	11,025,000	31,525,000	120,000,000
23050157	PROVISION OF SKILL ACQUISITION MATERIALS	10,000,000	10,500,000	11,025,000	31,525,000	300,000,000
	<b>SUB -TOTAL</b>	<b>4,130,000,000</b>	<b>3,034,500,000</b>	<b>3,186,225,000</b>	<b>10,350,725,000</b>	<b>3,320,000,000</b>
	<b>GRAND TOTAL</b>	<b>4,804,250,000</b>	<b>3,742,462,500</b>	<b>3,929,585,625</b>	<b>12,476,298,125</b>	<b>5,415,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF ENVIRONMENT**

**CODE: O53500100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>					
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	40,000,000	42,000,000	44,100,000	126,100,000	
23020101	CONSTRUCTION OF SMOKELESS COAL BRIQUETTING FACTORY	50,000,000	52,500,000	55,125,000	157,625,000	137,250,000
23020130	CONSTRUCTION/PROVISION OF SEWAGE & DRAINAGES FACILITIES	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,175,000,000
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					
	<b>SUB -TOTAL</b>	1,090,000,000				1,312,250,000
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING	34,000,000	35,700,000	37,485,000	107,185,000	80,000,000
23040102	EROSION & FLOOD CONTROL	150,000,000	157,500,000	165,375,000	472,875,000	205,000,000
23040103	WILDLIFE CONSERVATION	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	25,000,000	26,250,000	27,562,500	78,812,500	
23040105	WATER POLLUTION PREVENTION & CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL	50,000,000	52,500,000	55,125,000	157,625,000	110,000,000
23040108	LANSCAPING	20,000,000	21,000,000	22,050,000	63,050,000	
23040109	SEWAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>	329,000,000	345,450,000	362,722,500	1,037,172,500	445,000,000
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	MONITORING & EVALUATION	5,250,000	5,512,500	5,788,125	16,550,625	5,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS	10,000,000	10,500,000	11,025,000	31,525,000	
	<b>SUB -TOTAL</b>	15,250,000				5,000,000
	<b>GRAND TOTAL</b>	1,434,250,000	345,450,000	362,722,500	1,037,172,500	1,762,250,000



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)**

**CODE: O53505500100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23010106	PUECHASE OF VANS					50,000,000
23010107	PURCHASE OF TRUCKS	100,000,000	105,000,000	110,250,000	315,250,000	210,000,000
23010108	PURCHASE OF BUSES	50,000,000	52,500,000	55,125,000	157,625,000	60,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>220,500,000</b>	<b>630,500,000</b>	<b>420,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/PROVISION OF OFFICE BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	200,000,000
23020150	CONSTRUCTION OF SMALL DRAINAGE NETWORK WITH THE COMMUNITIES	150,000,000	157,500,000	165,375,000	472,875,000	200,000,000
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>170,000,000</b>	<b>178,500,000</b>	<b>187,425,000</b>	<b>535,925,000</b>	<b>400,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	50,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					60,000,000
	<b>SUB -TOTAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>130,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING	6,000,000	6,300,000	6,615,000	18,915,000	
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING	35,000,000	36,750,000	38,587,500	110,337,500	
23040109	SEWARAGE & REFUSE DISPOSAL	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000

23040110	COMMUNITY SURVELLANCE TEAM	100,000,000	105,000,000	110,250,000	315,250,000	400,000,000
	<b>SUB -TOTAL</b>	<b>341,000,000</b>	<b>358,050,000</b>	<b>375,952,500</b>	<b>1,075,002,500</b>	<b>900,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	18,000,000	18,900,000	19,845,000	56,745,000	
	<b>SUB -TOTAL</b>	<b>18,000,000</b>	<b>18,900,000</b>	<b>19,845,000</b>	<b>56,745,000</b>	
	<b>GRAND TOTAL</b>	<b>789,000,000</b>	<b>828,450,000</b>	<b>869,872,500</b>	<b>2,487,322,500</b>	<b>1,850,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT**

**CODE: O51400100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					150,000,000
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT					40,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN	12,000,000	12,600,000	13,230,000	37,830,000	16,315,000
	<b>SUB -TOTAL</b>	<b>12,000,000</b>	<b>12,600,000</b>	<b>13,230,000</b>	<b>37,830,000</b>	<b>56,315,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					60,000,000
23020105	CONSTRUCTION/ PROVISION OF FACILITIES FOR ORPHANS AND VULNERABLE CHILDREN (OVC)	40,000,000	42,000,000	44,100,000	126,100,000	80,000,000
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	20,000,000	21,000,000	22,050,000	63,050,000	250,000,000
23020138	CONSTRUCTION OF MODEL VILLAGE/PROVISION OF FACILITIES	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23020139	CONSTRUCTION OF SKILL ACQUISITION CENTRES					
23020140	CONSTRUCTION OF REFUGEES CAMP/PROVISION OF FACILITIES (NGALA & MAIDGURI)	20,000,000	21,000,000	22,050,000	63,050,000	150,000,000
23020141	CONSTRUCTION OF REMAND HOME/PROVISION OF FACILITIES	25,000,000	26,250,000	27,562,500	78,812,500	30,109,000
23020142	CONSTRUCTION OF GIRL CHILD CENTRES/PROVISION OF FACILITIES (COTTAGE INDUSTRIES)	26,000,000	27,300,000	28,665,000	81,965,000	250,000,000
23020143	CONSTRUCTION OF CHILDREN/ORPANAGE CENTRES/FACILITIES/OVC	20,000,000	21,000,000	22,050,000	63,050,000	150,000,000
23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	380,000,000
23020149	CONSTRUCTION OF WORKSHOP FOR THE HANDICAPPED	40,000,000	42,000,000	44,100,000	126,100,000	200,000,000
	<b>SUB -TOTAL</b>	<b>261,000,000</b>	<b>274,050,000</b>	<b>287,752,500</b>	<b>822,802,500</b>	<b>1,600,109,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030141	REHABILITATION/ REPAIRS OF REMAND HOMES IN M/GURI	50,000,000	52,500,000	55,125,000	157,625,000	160,000,000
23030144	REHABILITATION/REPAIRS OF SKILLS ACQUISITION WORKSHOPS/FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	218,540,000
23030145	REHABILITATION/ REPAIRS OF WOMEN DEV. CENTRE M/GURI	20,000,000	21,000,000	22,050,000	63,050,000	

23030145	REHABILITATION/REPAIRS Int'l WOMEN CONFERENCE CENTRE MUSA USMAN SECRETARIAT	30,000,000	31,500,000	33,075,000	94,575,000	
23030157	RENOVATION OF BLIND AND INMATE HOSTEL	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23030158	RENOVATION OF BLIND FARM TRAINING CENTRE	40,000,000	42,000,000	44,100,000	126,100,000	160,000,000
	<b>SUB -TOTAL</b>	<b>205,000,000</b>	<b>215,250,000</b>	<b>226,012,500</b>	<b>646,262,500</b>	<b>588,540,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050142	WOMEN MOBILISATION, RE-ORIENTAION, & EMPOWERMENT	40,000,000	42,000,000	44,100,000	126,100,000	300,000,000
23050143	LOGISTICS SUPPORT FOR CHILDREN, GIRL CHILD, & WIDOWS	40,000,000	42,000,000	44,100,000	126,100,000	150,000,000
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED	20,000,000	21,000,000	22,050,000	63,050,000	88,992,000
23050157	WOMEN IN AGRIC	20,000,000	21,000,000	22,050,000	63,050,000	460,000,000
	<b>SUB -TOTAL</b>	<b>120,000,000</b>	<b>126,000,000</b>	<b>132,300,000</b>	<b>378,300,000</b>	<b>998,992,000</b>
	<b>GRAND TOTAL</b>	<b>598,000,000</b>	<b>627,900,000</b>	<b>659,295,000</b>	<b>1,885,195,000</b>	<b>3,243,956,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF SPORTS AFFAIRS**

**CODE: O53900100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT	250,000,000	262,500,000	275,625,000	788,125,000	100,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>250,000,000</b>	<b>262,500,000</b>	<b>275,625,000</b>	<b>788,125,000</b>	<b>100,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	350,000,000	367,500,000	385,875,000	385,875,000	400,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
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					
	<b>SUB -TOTAL</b>	<b>350,000,000</b>	<b>367,500,000</b>	<b>385,875,000</b>	<b>753,375,000</b>	<b>400,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030110	REHABILITATION/ REPAIRS - LIBRARIES					
23030111	REHABILITATION/ REPAIRS - SPORTING FACILITIES	50,000,000	52,500,000	55,125,000	55,125,000	40,000,000
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>107,625,000</b>	<b>40,000,000</b>
	<b>GRAND TOTAL</b>	<b>650,000,000</b>	<b>682,500,000</b>	<b>716,625,000</b>	<b>1,649,125,000</b>	<b>540,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: COUNCIL FOR ART AND CULTURE      CODE: O12300100100  
SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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					
	<b>SUB -TOTAL</b>					
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONTRUCTION/ PROVISION OF OFFICE BUILDINGS					
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE (SOUVERNIER SHOP	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>38,102,000</b>
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					
23020182	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
23020186	ERFURBISHING OF PHOTO COLOUR LABORATORY					
	<b>SUB -TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>38,102,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23020184	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020185	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
	<b>SUB -TOTAL</b>					
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					

	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	<b>1,500,000</b>			<b>1,500,000</b>	<b>1,361,000</b>
23050104	ANNIVERSARIES/CELEBRATIONS & PRINTING WORKS	<b>20,000,000</b>				<b>35,031,000</b>
23050107	MARGIN FOR INCREASES IN COSTS					-
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					-
23050138	TRADE FAIRS & EXHIBITIONS	<b>3,000,000</b>			<b>3,000,000</b>	<b>2,242,000</b>
23050150	NATIONAL CULTURE PERFORMANCE, QUIZE COMPETITION/HOME VIDEO PRODUCTION	<b>4,000,000</b>			<b>4,000,000</b>	<b>3,375,000</b>
	<b>SUB -TOTAL</b>	<b>28,500,000</b>			<b>28,500,000</b>	<b>42,009,000</b>
	<b>GRAND TOTAL</b>	<b>48,500,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>91,550,000</b>	<b>80,111,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HEALTH**

**CODE: O52100100100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	2,000,000,000	2,100,000,000	2,205,000,000	6,305,000,000	2,500,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>2,000,000,000</b>	<b>2,100,000,000</b>	<b>2,205,000,000</b>	<b>6,305,000,000</b>	<b>2,500,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	20,000,000	21,000,000	22,050,000	63,050,000	
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES	1,500,000	1,575,000	1,653,750	378,300,000	1,800,000,000
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>121,500,000</b>	<b>127,575,000</b>	<b>133,953,750</b>	<b>383,028,750</b>	<b>1,800,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	150,000,000	157,500,000	165,375,000	472,875,000	200,000,000
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>472,875,000</b>	<b>200,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	40,000,000	42,000,000	44,100,000	126,100,000	20,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	2,100,000	2,205,000	6,305,000	
23050103	MONITORING & EVALUATION	40,000,000	42,000,000	44,100,000	126,100,000	70,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					



23050107	MARGIN FOR INCREASES IN COSTS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050153	LOGISTICS MANAGEMENT AND COORDINATING UNIT	<b>9,000,000</b>	<b>9,450,000</b>	<b>9,922,500</b>	<b>28,372,500</b>	<b>-</b>
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS/POST GRADUATE TRAINING FOR HEALTH PERSONNEL	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>105,000,000</b>
	<b>SUB -TOTAL</b>	<b>161,000,000</b>	<b>169,050,000</b>	<b>177,502,500</b>	<b>507,552,500</b>	<b>195,000,000</b>
	<b>GRAND TOTAL</b>	<b>2,432,500,000</b>	<b>2,554,125,000</b>	<b>2,681,831,250</b>	<b>7,668,456,250</b>	<b>4,695,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: HOSPITALS MANAGEMENT BOARD**

**CODE: 52110200100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010112	PURCHASE OF OFFICE FUNRNITURE FITTING					100,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	-	-	-	-	100,000,000
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					100,000,000
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020104	CONSTRUCTION/ PROVISION OF HOUSING					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
	<b>SUB -TOTAL</b>	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
	<b>SUB -TOTAL</b>	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
	<b>GRAND TOTAL</b>	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: COLLEGE OF HEALTH TECHNOLOGY**

**CODE: O52110600100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE	14,000,000	14,700,000	15,435,000	44,135,000	
23010106	PURCHASE OF LABORATORY EQUIPMENT	30,000,000	31,500,000	33,075,000	94,575,000	
23010121	PURCHASE OF RESIDENTIAL FURNITURE	5,000,000	5,250,000	5,512,500	15,762,500	
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	2,500,000	2,625,000	2,756,250	7,881,250	50,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	15,000,000	15,750,000	16,537,500	47,287,500	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>66,500,000</b>	<b>69,825,000</b>	<b>73,316,250</b>	<b>209,641,250</b>	<b>50,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	65,000,000	68,250,000	71,662,500	204,912,500	
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS					
23020112	CONSTRUCTION OF RESIDENTIAL QUARTERS	50,000,000	52,500,000	55,125,000	157,625,000	
23020151	CONSTRUCTION OF SPORTING FACILITIES	35,000,000	36,750,000	38,587,500	110,337,500	
23020152	CONSTRUCTION OF LECTURE HALLS /THEATRE	70,000,000	73,500,000	77,175,000	220,675,000	
	<b>SUB -TOTAL</b>	<b>220,000,000</b>	<b>231,000,000</b>	<b>242,550,000</b>	<b>693,550,000</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	200,000	210,000	220,500	630,500	
	<b>SUB -TOTAL</b>	<b>200,000</b>	<b>210,000</b>	<b>220,500</b>	<b>630,500</b>	
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING	200,000	210,000	220,500	630,500	
23040108	LANSCAPING	2,000,000	2,100,000	2,205,000	6,305,000	
23040109	SEWARAGE & REFUSE DISPOSAL	2,000,000	2,100,000	2,205,000	6,305,000	
	<b>SUB -TOTAL</b>	<b>4,200,000</b>	<b>4,410,000</b>	<b>4,630,500</b>	<b>13,240,500</b>	

<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	5,500,000	5,775,000	6,063,750	17,338,750	5,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000	15,750,000	16,537,500	47,287,500	
23050103	MONITORING & EVALUATION / ACCREDITATION	4,500,000	4,725,000	4,961,250	14,186,250	50,000,000
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>55,000,000</b>
	<b>GRAND TOTAL</b>	<b>315,900,000</b>	<b>331,695,000</b>	<b>348,279,750</b>	<b>995,874,750</b>	<b>105,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: COLLEGE OF NURSING AND MIDWIFERY**

**CODE: O521001500100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010102	PURCHASE OF ICT EQUIPMENT/COMPUTERS	15,000,000	15,750,000	16,537,500	47,287,500	
23010105	PURCHASE MOTOR VEHICLE	31,000,000	32,550,000	34,177,500	97,727,500	
23010121	PURCHASE OF RESIDENTIAL FURNITURE	15,000,000	15,750,000	16,537,500	47,287,500	
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT					20,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	20,000,000	21,000,000	22,050,000	63,050,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>81,000,000</b>	<b>85,050,000</b>	<b>89,302,500</b>	<b>255,352,500</b>	<b>20,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	65,000,000	68,250,000	71,662,500	204,912,500	
23020105	CONSTRUCTION OF SICK BAY	20,000,000	21,000,000	22,050,000	63,050,000	
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF GATE HOUSE/FENCE	10,000,000	10,500,000	11,025,000	31,525,000	
23020112	CONSTRUCTION OF RESIDENTIAL QUARTERS	30,000,000	31,500,000	33,075,000	94,575,000	
23020151	CONSTRUCTION OF SPORTING FACILITIES	25,000,000	26,250,000	27,562,500	78,812,500	
23020152	CONSTRUCTION OF LECTURE HALLS /THEATRE	90,000,000	94,500,000	99,225,000	283,725,000	
23020152	CONSTRUCTION OF WAREHOUSE/STORAGE	5,000,000	5,250,000	5,512,500	15,762,500	
	<b>SUB -TOTAL</b>	<b>245,000,000</b>	<b>257,250,000</b>	<b>270,112,500</b>	<b>772,362,500</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	25,000,000	26,250,000	27,562,500	78,812,500	
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					50,000,000
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>					<b>50,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					

23040101	TREE PLANTING					
23040108	LANDSCAPING	5,000,000	5,250,000	5,512,500	15,762,500	
23040109	SEWARAGE & REFUSE DISPOSAL	5,000,000	5,250,000	5,512,500	15,762,500	
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
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	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050107	MARGIN FOR INCREASES IN COSTS					
23050129	PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	2,000,000	2,100,000	2,205,000	6,305,000	
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 SCH	2,000,000	2,100,000	2,205,000	6,305,000	
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>					<b>55,000,000</b>
	<b>GRAND TOTAL</b>	<b>336,000,000</b>	<b>352,800,000</b>	<b>370,440,000</b>	<b>1,059,240,000</b>	<b>125,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: PRIMARY HEALTH CARE DEVELOPMENT AGENCY**

**CODE: O52100100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010105	PURCHASE OF MOTOR VEHICLES (AMBULANCE)					250,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE					150,000,000
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23050157	PURCHASE OF DRUGS	150,000,000	157,500,000	165,375,000	472,875,000	500,000,000
	<b>SUB -TOTAL</b>	<b>180,000,000</b>	<b>189,000,000</b>	<b>198,450,000</b>	<b>567,450,000</b>	<b>910,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES	100,000,000	105,000,000	110,250,000	315,250,000	
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>315,250,000</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23030104	REHABILITATION/ REPAIRS - WATER FACILITIES	25,000,000	26,250,000	27,562,500	78,812,500	70,000,000
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	100,000,000	105,000,000	110,250,000	315,250,000	300,000,000
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	157,625,000	80,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>220,000,000</b>	<b>231,000,000</b>	<b>242,550,000</b>	<b>693,550,000</b>	<b>500,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040108	LANSCAPING					15,000,000
23040109	SEWORAGE & REFUSE DISPOSAL	80,000,000	84,000,000	88,200,000	252,200,000	60,000,000
	<b>SUB -TOTAL</b>	<b>80,000,000</b>	<b>84,000,000</b>	<b>88,200,000</b>	<b>252,200,000</b>	<b>75,000,000</b>

<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	20,000,000	21,000,000	22,050,000	63,050,000	
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	20,000,000	21,000,000	22,050,000	63,050,000	100,000,000
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS					100,000,000
23050150	COUNTERPART FUNDS, NIDS AND NUTRITIONAL ACTIVITIES	200,000,000	210,000,000	220,500,000	630,500,000	180,000,000
23050151	CONTROL OF OUT BREAK OF NON COMMUNICABLE DISEASES	50,000,000	52,500,000	55,125,000	157,625,000	300,000,000
	<b>SUB -TOTAL</b>	<b>290,000,000</b>	<b>304,500,000</b>	<b>319,725,000</b>	<b>914,225,000</b>	<b>680,000,000</b>
	<b>GRAND TOTAL</b>	<b>870,000,000</b>	<b>913,500,000</b>	<b>959,175,000</b>	<b>2,742,675,000</b>	<b>2,165,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE AGENCY FOR CONTROL OF HIV/AIDS AND MALARIA (BOSACAM)**

**'011103300100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES (AMBULANCE)					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	5,512,500	
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)	100,000,000	105,000,000	110,250,000	110,250,000	150,000,000
	<b>SUB -TOTAL</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>115,762,500</b>	<b>226,012,500</b>	<b>150,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	50,000,000	52,500,000	55,125,000	55,125,000	
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>107,625,000</b>	
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>53,812,500</b>	
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	1,000,000	1,050,000	1,102,500	1,102,500	
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	10,000,000	10,500,000	11,025,000	11,025,000	60,000,000
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050150	CARE AND TREATMENT	10,000,000	10,500,000	11,025,000	11,025,000	15,000,000
23050151	PROGRAMME MANAGEMENT/FACILITY SUPPORT AND COMMUNITY SYSTEMS					10,000,000
	<b>SUB -TOTAL</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>23,152,500</b>	<b>45,202,500</b>	<b>85,000,000</b>
	<b>GRAND TOTAL</b>	<b>201,000,000</b>	<b>211,050,000</b>	<b>221,602,500</b>	<b>432,652,500</b>	<b>235,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF EDUCATION**

**CODE: O51700100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	15,000,000	15,750,000	16,537,500	47,287,500	35,000,000
23010113	PURCHASE OF COMPUTERS	15,000,000	15,750,000	16,537,500	47,287,500	40,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	7,000,000	7,350,000	7,717,500	22,067,500	7,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,500,000	2,625,000	2,756,250	7,881,250	2,000,000
23010116	PURCHASE OF PROJECTORS	300,000	315,000	330,750	945,750	
23010118	PURCHASE OF SCANNERS	750,000	787,500	826,875	2,364,375	700,000
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	100,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	100,000	105,000	110,250	315,250	
23010124	PURCHASE OF TEACHING/LEARNING MATERIALS & EQUIPMENT	350,000,000	367,500,000	385,875,000	1,103,375,000	500,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	52,500,000	55,125,000	157,625,000	80,000,000
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT	30,000,000	31,500,000	33,075,000	94,575,000	25,000,000
23010154	PURCHASE OF EDUCATIONAL/RECREATIONAL FACILITIES FOR CHILDREN	20,000,000	21,000,000	22,050,000	63,050,000	
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	300,000,000	315,000,000	330,750,000	945,750,000	500,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>990,650,000</b>	<b>1,040,182,500</b>	<b>1,092,191,625</b>	<b>3,123,024,125</b>	<b>1,389,700,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	100,000,000	105,000,000	110,250,000	315,250,000	215,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					200,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	100,000,000	105,000,000	110,250,000	315,250,000	
23020104	CONSTRUCTION/ PROVISION OF HOUSING	55,000,000	57,750,000	60,637,500	173,387,500	50,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	100,000,000	105,000,000	110,250,000	315,250,000	200,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	3,850,000,000	4,042,500,000	4,244,625,000	12,137,125,000	2,500,000,000
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					

23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	120,000,000	126,000,000	132,300,000	378,300,000	200,000,000
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	90,000,000	94,500,000	99,225,000	283,725,000	100,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020118	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES	35,000,000	36,750,000	38,587,500	110,337,500	30,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS					
23020144	CONSTRUCTION OF SKILLS ACQUISITION WORKSHOPS/PROVISION OF FACILITIES	70,000,000	73,500,000	77,175,000	220,675,000	100,000,000
23020145	QUARANIC COMPETITION					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS					
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	150,000,000	157,500,000	165,375,000	472,875,000	300,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>4,720,000,000</b>	<b>4,956,000,000</b>	<b>5,203,800,000</b>	<b>14,879,800,000</b>	<b>3,995,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/ HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	200,000,000
23030109	REHABILITATION/ REPAIRS - FIRE FIGHTING STATIONS					
23030119	REHABILITATION/ REPAIRS - AIR NAVIGATIONAL EQUIPMENT					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	70,000,000	73,500,000	77,175,000	220,675,000	80,000,000
23030122	REHABILITATION/ REPAIRS OF BOUNDARIES					
23030127	REHABILITATION/ REPAIRS OF ICT INFRASTRUCTURE (WEBSITE)	30,000,000	31,500,000	33,075,000	94,575,000	25,000,000
23020154	REFURBISHING OF TRACTORS & AGRICULTURAL MACHINES					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>1,100,000,000</b>	<b>1,155,000,000</b>	<b>1,212,750,000</b>	<b>3,467,750,000</b>	<b>305,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050147	PROVISION OF SANGAYE TO UBE SYSTEM	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000

23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050150	PROVISION OF EDUCATION SECTOR PLAN	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
23050151	EXAMINATION FEES PUBLIC SCHOOLS	50,000,000	52,500,000	55,125,000	157,625,000	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	50,000,000
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	20,000,000	21,000,000	22,050,000	63,050,000	
23050156	ACCREDITATION OF TECHNICAL COLLEGES	20,000,000	21,000,000	22,050,000	63,050,000	20,000,000
23050157	CONTRIBUTION OF FEDERAL SCIENCE COLLEGE	50,000,000	52,500,000	55,125,000	157,625,000	50,000,000
23050158	QURANIC COMPETITION	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
	<b>SUB -TOTAL</b>	<b>370,000,000</b>	<b>388,500,000</b>	<b>407,925,000</b>	<b>1,166,425,000</b>	<b>630,000,000</b>
	<b>GRAND TOTAL</b>	<b>7,180,650,000</b>	<b>7,539,682,500</b>	<b>7,916,666,625</b>	<b>22,636,999,125</b>	<b>6,319,700,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: 051700900100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE	4,000,000	4,200,000	4,410,000	12,610,000	5,000,000
23010108	PURCHASE OF BUSES	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23010112	PURCHASE OF COMPUTERS	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE					
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (LAB EQUIPMENT, ARVs/DRUGS)					
23010124	PURCHASE OF TEACHING /LEARNING EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000	15,750,000	16,537,500	47,287,500	25,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>47,000,000</b>	<b>49,350,000</b>	<b>51,817,500</b>	<b>148,167,500</b>	<b>70,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	25,000,000	26,250,000	27,562,500	78,812,500	25,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	15,000,000	15,750,000	16,537,500	47,287,500	35,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS FOR IDP CHILDREN	35,000,000	36,750,000	38,587,500	110,337,500	100,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>75,000,000</b>	<b>78,750,000</b>	<b>82,687,500</b>	<b>236,437,500</b>	<b>160,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS FOR IDP CHILDREN	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					

23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>50,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>10,000,000</b>
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					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>10,000,000</b>
	<b>GRAND TOTAL</b>	<b>162,000,000</b>	<b>170,100,000</b>	<b>178,605,000</b>	<b>510,705,000</b>	<b>290,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA:TEACHING SERVICE BOARD '051701400200**  
**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	20,000,000	21,000,000	22,050,000	63,050,000	
23010105	PURCHASE OF MOTOR VEHICLE					
23010106	PURCHASE OF VANS	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	15,000,000	15,750,000	16,537,500	47,287,500	20,000,000
23010112	PURCHASE OF COMPUTERS					
	<b>SUB -TOTAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>70,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
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					
	<b>SUB -TOTAL</b>					<b>40,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000	26,250,000	27,562,500	78,812,500	
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					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	
	<b>GRAND TOTAL</b>	<b>85,000,000</b>	<b>89,250,000</b>	<b>93,712,500</b>	<b>267,962,500</b>	<b>110,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE NOMADIC EDUCATION**

**CODE: 0170100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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	<b>11,000,000</b>	<b>11,550,000</b>	<b>12,127,500</b>	<b>34,677,500</b>	<b>10,000,000</b>
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23050157	PURCHASE OF DRUGS					
	<b>SUB -TOTAL</b>	<b>11,000,000</b>	<b>11,550,000</b>	<b>12,127,500</b>	<b>34,677,500</b>	<b>10,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
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	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>10,000,000</b>
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>10,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>23,152,500</b>	<b>66,202,500</b>	<b>20,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: STATE UNIVERSAL BASIC EDUCATION BOARD**

**CODE: O51700300100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010101	PURCHASE OF VAN	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
23010108	PURCHASE OF BUSES	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
23010113	PURCHASE OF COMPUTER	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23010114	PURCHASE OF COMPUTER PRINTER	1,000,000	1,050,000	1,102,500	3,152,500	1,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000	1,050,000	1,102,500	3,152,500	2,000,000
23010118	PURCHASE OF SCANNERS	500,000	525,000	551,250	1,576,250	1,000,000
23010119	PURCHASE OF GENERATING SETS	10,000,000	10,500,000	11,025,000	31,525,000	13,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	100,000,000	105,000,000	110,250,000	315,250,000	80,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	150,000,000
23010126	PURCHASE OF SPORTING /GAME EQUIPMENTS	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>387,500,000</b>	<b>406,875,000</b>	<b>427,218,750</b>	<b>1,221,593,750</b>	<b>747,500,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
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	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,400,000,000
323020119	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES/LAND SCAPE	15,000,000	15,750,000	16,537,500	47,287,500	25,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>1,015,000,000</b>	<b>1,065,750,000</b>	<b>1,119,037,500</b>	<b>3,199,787,500</b>	<b>1,425,000,000</b>

<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>300,000,000</b>
23030109	REHABILITATION/ REPAIRS - FIRE FIGHTING STATIONS					
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>70,000,000</b>	<b>73,500,000</b>	<b>77,175,000</b>	<b>220,675,000</b>	<b>300,000,000</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING					
23040102	EROSION & FLOOD CONTROL					
23040107	DROUGHT & DESERTIFICATION CONTROL					
23040108	LANSCAPING					
23040109	SEWARAGE & REFUSE DISPOSAL					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING & EVALUATION	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
23050104	ANNIVERSARIES/ CELEBRATIONS					
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,497,500,000</b>	<b>1,572,375,000</b>	<b>1,650,993,750</b>	<b>4,720,868,750</b>	<b>2,522,500,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE LIBRARY BOARD**

**CODE: O51700800100**

**SECTOR: SOCIAL**

ECON CODE		APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	5,250,000	5,512,500	15,762,500	3,500,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/ LEARNING & EQUIPMENT					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000	42,000,000	44,100,000	126,100,000	35,000,000
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					
	<b>SUB -TOTAL</b>	<b>45,000,000</b>	<b>47,250,000</b>	<b>49,612,500</b>	<b>141,862,500</b>	<b>38,500,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	350,000,000
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>350,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING BRANCH	15,000,000	15,750,000	16,537,500	47,287,500	70,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS HQTR	12,000,000	12,600,000	13,230,000	37,830,000	112,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>27,000,000</b>	<b>28,350,000</b>	<b>29,767,500</b>	<b>85,117,500</b>	<b>182,000,000</b>
	<b>GRAND TOTAL</b>	<b>82,000,000</b>				<b>570,500,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: - AGENCY FOR MEGA SCHOOL  
SECTOR: SOCIAL**

**'051701400200**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE					
23010106	PURCHASE OF VANS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010112	PURCHASE OF COMPUTERS					
	<b>SUB -TOTAL</b>					
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
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 FOR IDP CHILDREN	<b>1,950,000,000</b>	<b>2,047,500,000</b>	<b>2,149,875,000</b>	<b>6,147,375,000</b>	
23020151	CONSRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>1,950,000,000</b>	<b>2,047,500,000</b>	<b>2,149,875,000</b>	<b>6,147,375,000</b>	
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
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					
	<b>SUB -TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>GRAND TOTAL</b>	<b>1,950,000,000</b>	<b>2,047,500,000</b>	<b>2,149,875,000</b>	<b>6,147,375,000</b>	

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF HIGHER EDUCATION**

**CODE: O51800100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	15,300,000	16,065,000	16,868,250	48,233,250	12,000,000
23010113	PURCHASE OF COMPUTERS					
23010146	PURCHASE OF INDUSTRIAL PLANTS					
23010147	PURCHASE OF SKILLS ACQUISITION TOOLS & EQUIPMENT	6,128,000	6,434,400	6,756,120	19,318,520	5,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>21,428,000</b>	<b>22,499,400</b>	<b>23,624,370</b>	<b>67,551,770</b>	<b>17,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					60,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>					<b>60,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>21,428,000</b>	<b>22,499,400</b>	<b>23,624,370</b>	<b>67,551,770</b>	<b>77,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE SCHOLARSHIPS BOARD**

**CODE: O51705600100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010108	PURCHASE OF BUSES					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	5,512,500	10,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000	3,150,000	3,307,500	3,307,500	7,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000	5,250,000	5,512,500	5,512,500	10,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>13,000,000</b>	<b>13,650,000</b>	<b>14,332,500</b>	<b>27,982,500</b>	<b>27,500,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	7,000,000	7,350,000	7,717,500	7,717,500	7,500,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020150	CONSTRUCTION/PROVISION SKILL ACQUISITION CENTER	5,000,000				50,000,000
	<b>SUB -TOTAL</b>	<b>12,000,000</b>	<b>7,350,000</b>	<b>7,717,500</b>	<b>15,067,500</b>	<b>57,500,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	12,600,000	13,230,000	13,891,500	13,891,500	12,000,000
23030127	REHABILITATION/ REPAIRS - ICT INFRASTRUCTURES	1,050,000	1,102,500	1,157,625	1,157,625	1,000,000
23020155	REFURBISHING OF INDUSTRIAL PLANT & EQUIPMENT					
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>13,650,000</b>	<b>14,332,500</b>	<b>15,049,125</b>	<b>29,381,625</b>	<b>13,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	661,500,000	694,575,000	729,303,750	729,303,750	630,000,000
	<b>SUB -TOTAL</b>	<b>661,500,000</b>	<b>694,575,000</b>	<b>729,303,750</b>	<b>1,423,878,750</b>	<b>630,000,000</b>
	<b>GRAND TOTAL</b>	<b>700,150,000</b>	<b>729,907,500</b>	<b>766,402,875</b>	<b>1,496,310,375</b>	<b>728,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: BORNO STATE UNIVERSITY**

**CODE: O51702100100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000	73,500,000	77,175,000	220,675,000	60,000,000
23010106	PUECHASE OF VANS					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	150,000,000
23010113	PURCHASE OF COMPUTERS					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET	50,000,000	52,500,000	55,125,000	157,625,000	60,000,000
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>170,000,000</b>	<b>178,500,000</b>	<b>187,425,000</b>	<b>535,925,000</b>	<b>270,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	150,000,000	157,500,000	165,375,000	472,875,000	300,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	200,000,000	210,000,000	220,500,000	630,500,000	500,000,000
23020114	CONSTRUCTION/ PROVISION OF ROADS	100,000,000	105,000,000	110,250,000	315,250,000	110,000,000
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	250,000,000	262,500,000	275,625,000	788,125,000	500,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	400,000,000	420,000,000	441,000,000	1,261,000,000	400,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	300,000,000	315,000,000	330,750,000	945,750,000	350,000,000
	<b>SUB -TOTAL</b>	<b>1,400,000,000</b>	<b>1,470,000,000</b>	<b>1,543,500,000</b>	<b>4,413,500,000</b>	<b>2,160,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					50,000,000
	<b>SUB -TOTAL</b>					<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,570,000,000</b>	<b>1,648,500,000</b>	<b>1,730,925,000</b>	<b>4,949,425,000</b>	<b>2,480,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: KASHIM IBRAHIM COLLEGE OF EDUCATION**

**CODE: O51701900100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>					
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	<b>10,500,000</b>	<b>11,025,000</b>	<b>11,576,250</b>	<b>33,101,250</b>	<b>10,000,000</b>
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>30,000,000</b>
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
	<b>SUB -TOTAL</b>	<b>25,500,000</b>	<b>26,775,000</b>	<b>28,113,750</b>	<b>80,388,750</b>	<b>40,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	<b>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>3,152,500</b>	<b>10,000,000</b>
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES	<b>5,250,000</b>	<b>5,512,500</b>	<b>5,788,125</b>	<b>16,550,625</b>	<b>5,000,000</b>
23030112	REHABILITATION/ REPAIRS - AGRICULTURAL FACILITIES					
23030113	REHABILITATION/ REPAIRS - ROADS	<b>5,250,000</b>	<b>5,512,500</b>	<b>5,788,125</b>	<b>16,550,625</b>	<b>5,000,000</b>
	<b>SUB -TOTAL</b>	<b>11,500,000</b>	<b>12,075,000</b>	<b>12,678,750</b>	<b>36,253,750</b>	<b>20,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING AND EVALUATION / ACCREDITATION	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUATES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>62,000,000</b>	<b>65,100,000</b>	<b>68,355,000</b>	<b>195,455,000</b>	<b>110,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O51701900300**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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	20,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23010114	PURCHASE OF COMPUTER PRINTERS					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	40,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>35,000,000</b>	<b>36,750,000</b>	<b>38,587,500</b>	<b>110,337,500</b>	<b>70,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020112	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES	4,000,000	4,200,000	4,410,000	12,610,000	10,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	5,000,000	5,250,000	5,512,500	15,762,500	40,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	4,000,000	4,200,000	4,410,000	12,610,000	4,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	5,000,000	5,250,000	5,512,500	15,762,500	50,000,000
	<b>SUB -TOTAL</b>	<b>18,000,000</b>	<b>18,900,000</b>	<b>19,845,000</b>	<b>56,745,000</b>	<b>104,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	10,000,000	10,500,000	11,025,000		20,000,000
23050103	MONITORING AND EVALUATION / ACCREDITATION	25,000,000	26,250,000	27,562,500		60,000,000
	<b>SUB -TOTAL</b>	<b>35,000,000</b>				<b>80,000,000</b>
	<b>GRAND TOTAL</b>	<b>88,000,000</b>				<b>254,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: COLLEGE OF EDUCATION WAKA-BIU**

**CODE: O51701900200**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLE					
23010118	PURCHASE OF SCANNERS					
23010119	PURCHASE OF POWER GENERATING SET / TRANSFORMER	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	70,000,000	73,500,000	77,175,000	220,675,000	
	<b>SUB -TOTAL</b>	<b>75,000,000</b>	<b>78,750,000</b>	<b>82,687,500</b>	<b>161,437,500</b>	<b>20,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	45,000,000	47,250,000	49,612,500	141,862,500	50,000,000
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY					
23020104	CONSTRUCTION/ PROVISION OF HOUSING					
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES					15,000,000
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS	25,000,000	26,250,000	27,562,500	78,812,500	20,000,000
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS					50,000,000
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	50,000,000
	<b>SUB -TOTAL</b>	<b>120,000,000</b>	<b>126,000,000</b>	<b>132,300,000</b>	<b>258,300,000</b>	<b>185,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
23050103	MONITORING AND EVALUATION / ACCREDITATION	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>107,625,000</b>	
	<b>GRAND TOTAL</b>	<b>245,000,000</b>	<b>257,250,000</b>	<b>270,112,500</b>	<b>527,362,500</b>	<b>205,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: RAMAT POLYTECHNIC**

**CODE: O51701800100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>20,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	50,000,000
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	5,000,000
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES					
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES					
23020114	CONSTRUCTION/ PROVISION OF ROADS	3,000,000	3,150,000	3,307,500	9,457,500	5,000,000
23020115	CONSTRUCTION/ PROVISION OF RAIL-WAYS					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,000,000	3,150,000	3,307,500	9,457,500	5,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	15,000,000	15,750,000	16,537,500	47,287,500	50,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES					
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	40,000,000
	<b>SUB -TOTAL</b>	<b>46,000,000</b>	<b>48,300,000</b>	<b>50,715,000</b>	<b>145,015,000</b>	<b>155,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050103	MONITORING AND EVALUATION / ACCREDITATION	50,000,000	52,500,000	55,125,000	157,625,000	100,000,000
	<b>SUB -TOTAL</b>	<b>50,000,000</b>	<b>52,500,000</b>	<b>55,125,000</b>	<b>157,625,000</b>	<b>100,000,000</b>
	<b>GRAND TOTAL</b>	<b>106,000,000</b>	<b>111,300,000</b>	<b>116,865,000</b>	<b>334,165,000</b>	<b>275,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES**

**CODE: O12500600100**

**SECTOR: ADMISTRATIVE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	40,000,000
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	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>40,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000	15,750,000	16,537,500	47,287,500	42,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS					
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	50,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	40,000,000	42,000,000	44,100,000	126,100,000	60,000,000
23020149	CONSTRUCTION OF COURT BUILDINGS					
23020190	CONSTRUCTION OF VETERINARY CLINICS/LABORATORIES					
23020191	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020192	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES					
	<b>SUB -TOTAL</b>	<b>95,000,000</b>	<b>99,750,000</b>	<b>104,737,500</b>	<b>299,487,500</b>	<b>152,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	MONITORING AND EVALUATION /ACCREDITATION	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>472,875,000</b>	<b>242,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MOHAMET LAWAN COLLEGE OF AGRICULTURE  
SECTOR: SOCIAL**

**CODE: 051701800400**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010106	PUECHASE OF VANS	6,000,000	6,300,000	6,615,000	18,915,000	10,000,000
23010107	PURCHASE OF TRUCKS	-				10,000,000
23010108	PURCHASE OF BUSES	10,000,000	10,500,000	11,025,000	31,525,000	10,000,000
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	20,000,000	21,000,000	22,050,000	63,050,000	40,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000	2,100,000	2,205,000	6,305,000	5,000,000
23010143	PURCHASE OF OTHER AGRICULTURAL MACHINERIES & IMPLEMENTS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23010155	PURCHASE OF SCHOOL FURNITURE & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS	5,000,000	5,250,000	5,512,500	15,762,500	5,000,000
	<b>SUB -TOTAL</b>	<b>53,000,000</b>	<b>55,650,000</b>	<b>58,432,500</b>	<b>167,082,500</b>	<b>95,000,000</b>
<b>23020100</b>	<b>CONTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	25,000,000
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES (e-library)	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23020146	CONSTRUCTION OF LECTURE HALLS/THEATHERS	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23020147	CONSTRUCTION OF SCHOOL LABORATORY/PROVISION OF FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES	10,000,000	10,500,000	11,025,000	31,525,000	20,000,000
	<b>SUB -TOTAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>126,100,000</b>	<b>80,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	5,000,000	5,250,000	5,512,500	15,762,500	10,000,000
23020138	REHABILITATION/REPAIRS OF MODEL VILLAGE/FACILITIES					5,000,000
23020146	REHABILITATION/REPAIRS OF LECTURE HALLS/THEATHERS	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					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>25,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050103	M ONITORING AND EVALUATION / ACCREDITATION	25,000,000	26,250,000	27,562,500	78,812,500	50,000,000
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>133,000,000</b>	<b>139,650,000</b>	<b>146,632,500</b>	<b>419,282,500</b>	<b>250,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES**

**CODE: 032600600100**

**SECTOR: LAW & JUSTICE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	3,000,000	3,150,000	3,307,500	9,457,500	
23010105	PURCHASE OF MOTOR VEHICLES					5,000,000
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	10,000,000	10,500,000	11,025,000	31,525,000	15,000,000
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	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>18,000,000</b>	<b>18,900,000</b>	<b>19,845,000</b>	<b>56,745,000</b>	<b>40,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	20,000,000	21,000,000	22,050,000	63,050,000	25,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					
23020145	CONSTRUCTION OF SANGAYA SCHOOLS/PROVISION OF INFRASTRUCTURES					
23020146	CONSTRUCTION OF LECTURE HALLS/THEATERS	15,000,000	15,750,000	16,537,500	47,287,500	10,000,000
	<b>SUB -TOTAL</b>	<b>35,000,000</b>	<b>36,750,000</b>	<b>38,587,500</b>	<b>110,337,500</b>	<b>35,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030110	REHABILITATION/ REPAIRS - LIBRARIES	15,000,000	15,750,000	16,537,500	47,287,500	20,000,000
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	12,000,000	12,600,000	13,230,000	37,830,000	10,000,000
	<b>SUB -TOTAL</b>	<b>27,000,000</b>	<b>28,350,000</b>	<b>29,767,500</b>	<b>85,117,500</b>	<b>30,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050102	COMPUTER SOFTWARE ACQUISITION E-LIBRARY	5,000,000	5,250,000	5,512,500	15,762,500	20,000,000
23050103	MONITORING AND EVALUATION / ACCREDITATION	20,000,000	21,000,000	22,050,000	63,050,000	30,000,000
23050149	EDUCATION TECHNOLOGY	5,000,000	5,250,000	5,512,500	15,762,500	15,000,000
	<b>SUB -TOTAL</b>	<b>30,000,000</b>	<b>31,500,000</b>	<b>33,075,000</b>	<b>94,575,000</b>	<b>65,000,000</b>
	<b>GRAND TOTAL</b>	<b>110,000,000</b>	<b>115,500,000</b>	<b>121,275,000</b>	<b>346,775,000</b>	<b>170,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: SCHOOL OF HIGHER ISLAMIC STUDIES  
SECTOR: LAW & JUSTICE**

**CODE: 032600600200**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND	5,000,000	5,250,000	5,512,500	15,762,500	
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	
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	15,000,000	15,750,000	16,537,500	47,287,500	30,000,000
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					
	<b>SUB -TOTAL</b>	<b>25,000,000</b>	<b>26,250,000</b>	<b>27,562,500</b>	<b>78,812,500</b>	<b>30,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
	<b>SUB -TOTAL</b>					
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23050102	COMPUTER SOFTWARE ACQUISITION					
	<b>SUB -TOTAL</b>					
	<b>GRAND TOTAL</b>	<b>35,000,000</b>	<b>36,750,000</b>	<b>38,587,500</b>	<b>110,337,500</b>	<b>30,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF LOCAL GOVERNMENT AND EMIRATE AFFAIRS**

**CODE: O55100100100**

**SECTOR: SOCIAL**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	210,000,000	220,500,000	630,500,000	100,000,000
23010106	PURCHASE OF VANS					
23010108	PURCHASE OF BUSES					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	70,000,000	73,500,000	77,175,000	220,675,000	220,000,000
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					
	<b>SUB -TOTAL</b>	<b>270,000,000</b>	<b>283,500,000</b>	<b>297,675,000</b>	<b>851,175,000</b>	<b>320,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	70,000,000	73,500,000	77,175,000	220,675,000	200,000,000
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					
23020151	CONSTRUCTION/PROVISION OF LIVESTOCK INFRASTRUCTURE					
23020152	CONSTRUCTION OF EMIRS' PALACES/PROVISION OF INFRASTRUCTURES	400,000,000	420,000,000	441,000,000	1,261,000,000	320,000,000
	<b>SUB -TOTAL</b>	<b>490,000,000</b>	<b>514,500,000</b>	<b>540,225,000</b>	<b>1,544,725,000</b>	<b>540,000,000</b>
	<b>GRAND TOTAL</b>	<b>760,000,000</b>	<b>283,500,000</b>	<b>297,675,000</b>	<b>851,175,000</b>	<b>860,000,000</b>



**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O55200100100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010111	PURCHASE OF TRAINS					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	11,000,000	11,550,000	12,127,500	34,677,500	10,000,000
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>11,000,000</b>	<b>11,550,000</b>	<b>12,127,500</b>	<b>34,677,500</b>	<b>10,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					10,000,000
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	25,000,000	26,250,000	27,562,500	78,812,500	20,000,000
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES	50,000,000	52,500,000	55,125,000	157,625,000	300,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES					
23020135	CONSTRUCTION OF CONTAINER FREIGHT STATION/DRY-PORT					
23020136	CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES (PLACES OF WORSHIP)	1,000,000,000	1,050,000,000	1,102,500,000	3,152,500,000	1,130,000,000
	<b>SUB -TOTAL</b>	<b>1,105,000,000</b>	<b>1,160,250,000</b>	<b>1,218,262,500</b>	<b>3,483,512,500</b>	<b>1,510,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
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	750,000,000
23050146	CEREMONIAL SOCIAL WELFARE/PROVISION OF FOODSTUFFS	50,000,000	52,500,000	55,125,000	157,625,000	70,000,000
23050147	PROVISION FOR THE INTEGRATION OF SANGAYA TO UBE SYSTEM	30,000,000	31,500,000	33,075,000	94,575,000	50,000,000
23050148	LIVESTOCK MANAGEMENT & DEVELOPMENT - GENERAL					
23050149	RESETTLEMENT/SOCIAL SECURITY SUPPORT FOR THE NEEDY, DESTITUTES, & PHYSICALLY CHALLENGED					
	<b>SUB -TOTAL</b>	<b>830,000,000</b>	<b>871,500,000</b>	<b>915,075,000</b>	<b>2,616,575,000</b>	<b>870,000,000</b>
	<b>GRAND TOTAL</b>	<b>1,946,000,000</b>	<b>2,043,300,000</b>	<b>2,145,465,000</b>	<b>6,134,765,000</b>	<b>2,390,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: PILGRIMS WELFARE BOARD**

**CODE: 011103700100**

**SECTOR: SOCIAL**

ECON CODE	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / VIRREMENT 2018
		N	N	N	N	N
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010104	PURCHASE OF MOTOR VEHICLES	20,000,000	21,000,000	22,050,000	63,050,000	60,000,000
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS					
23010156	PURCHASE OF VETERINARY EQUIPMENT, TOOLS, & FITTINGS					
	<b>SUB -TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>60,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					
23020103	CONSTRUCTION/ PROVISION OF ELECTRICITY	5,000,000	5,250,000	5,512,500	15,762,500	12,000,000
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS					
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES					
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>12,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION OF OFFICE BUILDING	15,000,000	15,750,000	16,537,500	47,287,500	70,000,000
23020156	REHABILITATION OF ROAD CONSTRUCTION PLANTS & EQUIPMENT					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>70,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT					
23030127	UPGRADING OF INFRASTRUCTURE IN HAJJ CAMP	20,000,000	21,000,000	22,050,000	63,050,000	60,000,000
23050144	PROVISION OF MEDICAL SERVICES THROUGH HEALTH INSURANCE SCHEME					
23050145	PILGRIMSWELFARE LOGISTICAL SUPPORT					
	<b>SUB -TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>60,000,000</b>
	<b>GRAND TOTAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>202,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: MINISTRY OF JUSTICE**

**CODE: O32600100100**

**SECTOR: LAW & JUSTICE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS	50,000,000	52,500,000	55,125,000	157,625,000	90,000,000
23010113	PURCHASE OF COMPUTERS					
23010114	PURCHASE OF COMPUTER PRINTERS					
23010119	PURCHASE OF POWER GENERATING SET					
23010124	PURCHASE OF TEACHING/LEARNING & EQUIPMENT	5,000,000	5,250,000	5,512,500	15,762,500	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT					25,000,000
	<b>SUB -TOTAL</b>	<b>55,000,000</b>	<b>57,750,000</b>	<b>60,637,500</b>	<b>173,387,500</b>	<b>115,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS (JCS&CPM)	75,000,000	78,750,000	82,687,500	236,437,500	90,000,000
23020148	CONSTRUCTION OF STUDENTS HOTELS/PROVISION OF FACILITIES					
23020149	CONSTRUCTION OF COURT BUILDINGS	75,000,000	78,750,000	82,687,500	236,437,500	50,000,000
	<b>SUB -TOTAL</b>	<b>150,000,000</b>	<b>157,500,000</b>	<b>165,375,000</b>	<b>472,875,000</b>	<b>140,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	15,000,000	15,750,000	16,537,500	47,287,500	20,000,000
23020147	REHABILITATION/REPAIRS OF SCHOOL LABORATORY/FACILITIES					
23020148	REHABILITATION/REPAIRS OF STUDENTS HOTELS/FACILITIES					
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>20,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT / REVIEWING BORNO STATE LAWS	100,000,000	105,000,000	110,250,000	315,250,000	150,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	70,000,000	73,500,000	77,175,000	220,675,000	150,000,000
	<b>SUB -TOTAL</b>	<b>170,000,000</b>	<b>178,500,000</b>	<b>187,425,000</b>	<b>535,925,000</b>	<b>300,000,000</b>
	<b>GRAND TOTAL</b>	<b>390,000,000</b>				<b>575,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

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

**CODE: O32605100100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>		<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	105,000,000	110,250,000	315,250,000	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
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					
	<b>SUB -TOTAL</b>	<b>100,000,000</b>	<b>105,000,000</b>	<b>110,250,000</b>	<b>315,250,000</b>	<b>16,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS					50,000,000
23020111	CONSTRUCTION/ PROVISION OF LIBRARIES	25,000,000	26,250,000	27,562,500	78,812,500	5,000,000
23020155	CONSTRUCTION OF COURT HALLS	15,000,000	15,750,000	16,537,500	47,287,500	23,000,000
	<b>SUB -TOTAL</b>	<b>40,000,000</b>	<b>42,000,000</b>	<b>44,100,000</b>	<b>126,100,000</b>	<b>78,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23020157	REHABILITATION OF HIGH COURT HALLS	15,000,000	15,750,000	16,537,500	47,287,500	70,000,000
	<b>SUB -TOTAL</b>	<b>15,000,000</b>	<b>15,750,000</b>	<b>16,537,500</b>	<b>47,287,500</b>	<b>70,000,000</b>
<b>23050100</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH & DEVELOPMENT	20,000,000	21,000,000	22,050,000	63,050,000	50,000,000
	<b>SUB -TOTAL</b>	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>175,000,000</b>	<b>183,750,000</b>	<b>192,937,500</b>	<b>551,687,500</b>	<b>214,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

<b>MDA: SHARIA COURT OF APEAL</b>		<b>CODE:</b>				
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	15,750,000	16,537,500	47,287,500	10,000,000
23010113	PURCHASE OF COMPUTERS	500,000	525,000	551,250	1,576,250	
23010114	PURCHASE OF COMPUTER PRINTERS					
23010115	PURCHASE OF PHOTOCOPYING MACHINES					
23010118	PURCHASE OF SCANNERS	200,000	210,000	220,500	630,500	
23010119	PURCHASE OF POWER GENERATING SET	5,500,000	5,775,000	6,063,750	17,338,750	10,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000	1,050,000	1,102,500	3,152,500	50,000,000
23010153	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES					
	<b>SUB -TOTAL</b>	<b>22,200,000</b>	<b>23,310,000</b>	<b>24,475,500</b>	<b>69,985,500</b>	<b>70,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS					10,000,000
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	10,000,000	10,500,000	11,025,000	31,525,000	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					
	<b>SUB -TOTAL</b>	<b>10,000,000</b>	<b>10,500,000</b>	<b>11,025,000</b>	<b>31,525,000</b>	<b>60,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS					10,000,000
	<b>SUB -TOTAL</b>					<b>10,000,000</b>
	<b>GRAND TOTAL</b>	<b>32,200,000</b>	<b>33,810,000</b>	<b>35,500,500</b>	<b>101,510,500</b>	<b>140,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

<b>MDA: AREA COURT</b>		<b>CODE: '032605400100</b>				
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	PURCHASE/ACQUISITION OF LAND					
23010105	PURCHASE OF MOTOR VEHICLES					<b>5,000,000</b>
23010113	PURCHASE OF COMPUTERS					<b>2,000,000</b>
23010114	PURCHASE OF COMPUTER PRINTERS					<b>1,000,000</b>
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					
	<b>SUB -TOTAL</b>					<b>8,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	<b>20,000,000</b>	<b>21,000,000</b>	<b>22,050,000</b>	<b>63,050,000</b>	<b>10,000,000</b>
23020102	CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS	<b>6,000,000</b>	<b>6,300,000</b>	<b>6,615,000</b>	<b>18,915,000.0000</b>	<b>10,000,000</b>
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					
	<b>SUB -TOTAL</b>	<b>26,000,000</b>	<b>27,300,000</b>	<b>28,665,000</b>	<b>81,965,000</b>	<b>20,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					<b>5,000,000</b>
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					<b>12,000,000</b>
	<b>SUB -TOTAL</b>					<b>17,000,000</b>
	<b>GRAND TOTAL</b>	<b>26,000,000</b>	<b>27,300,000</b>	<b>28,665,000</b>	<b>81,965,000</b>	<b>45,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

<b>MDA:COUNCIL ON PREROGATIVE OF MERCY</b>		<b>'032600300100</b>				
<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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					
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					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>5,000,000</b>
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	50,000,000
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					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	<b>50,000,000</b>
	<b>GRAND TOTAL</b>	<b>10,000,000</b>				<b>55,000,000</b>

**BORNO STATE GOVERNMENT  
2019 CAPITAL EXPENDITURE BUDGET**

**MDA: JUDICIAL SERVICE COMMISSION**

**CODE: '031801100100**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2019</b>	<b>PROPOSED ESTIMATE 2020</b>	<b>PROPOSED ESTIMATE 2021</b>	<b>TOTAL 3 YEARS BUDGET</b>	<b>BUDGET / VIRREMENT 2018</b>
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
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					
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	
<b>23020100</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>					
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	60,000,000	63,000,000	66,150,000	189,150,000	100,000,000
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					
	<b>SUB -TOTAL</b>	<b>60,000,000</b>	<b>63,000,000</b>	<b>66,150,000</b>	<b>189,150,000</b>	<b>100,000,000</b>
<b>23030100</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>					
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING					
23030102	REHABILITATION/ REPAIRS - ELECTRICITY					
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	5,000,000	5,250,000	5,512,500	15,762,500	
	<b>SUB -TOTAL</b>	<b>5,000,000</b>	<b>5,250,000</b>	<b>5,512,500</b>	<b>15,762,500</b>	
	<b>GRAND TOTAL</b>	<b>70,000,000</b>	<b>136,500,000</b>	<b>143,325,000</b>	<b>349,825,000</b>	<b>100,000,000</b>



**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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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
UTILITY	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				
UTILITY	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				
UTILITY	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
UTILITY	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		
UTILITY	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		
UTILITY	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		
UTILITY	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

	<b>COMESS2</b>		<b>12</b>					
<b>STEP</b>	<b>COMESS</b>	<b>NON-MEDICAL</b>	<b>HAZARD</b>	<b>CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>GROSS</b>
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

<b>COMESS3</b>		<b>GL13</b>					
<b>STEP</b>	<b>COMESS</b>	<b>NON-MEDICAL</b>	<b>HAZARD CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>GROSS</b>
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

<b>COMESS4</b>		<b>GL 14</b>					
<b>STEP</b>	<b>COMESS</b>	<b>NON-MEDICAL</b>	<b>HAZARD CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>GROSS</b>
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

<b>COMESS5</b>		<b>GL15</b>						
<b>STEP</b>	<b>COMESS</b>	<b>NON-CLINICAL</b>	<b>HAZARD CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>SPECIALIST</b>	<b>GROSS</b>
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	70,133.07	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



<b>COMESS6</b>		<b>GL16</b>						
<b>STEP</b>	<b>COMESS</b>	<b>NON-CLINICAL</b>	<b>HAZARD CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>SPECIALIST</b>	<b>GROSS</b>
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

<b>COMESS7</b>		<b>GL17</b>						
<b>STEP</b>	<b>COMESS</b>	<b>NON-CLINICAL</b>	<b>HAZARD CALL</b>		<b>RURAL</b>	<b>TEACHING</b>	<b>SPECIALIST</b>	<b>GROSS</b>
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 2019**  
**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 2019  
APPENDIX "B"**

TABLE SHOWING CONTROL OF VOTES RECORRENT EXPENDITURE

<b>Org. Code</b>	<b>TITLE</b>	<b>ECONOMIC. CODE</b>	<b>ACCOUNTING OFFICER</b>
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