

**BORNO STATE GOVERNMENT
REVISED 2020 BUDGET**

SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2020 - 2022)

		REVISED BUDGET 2020 N	ORIGINAL BUDGET	PERCENTAGE REDUCTION		
01	ADMINISTRATIVE SECTOR					
	Personnel Cost	3,006,511,000	3,077,511,000	2.3%		
	Overhead Cost	11,062,890,000	13,136,090,000	15.8%		
	Consolidated Revenue Fund Charges					
	Capital Expenditure	3,649,000,000	9,214,500,000	60.4%		
	Administrative Sector Sub-Total	17,718,401,000	25,428,101,000	30.3%		
02	ECONOMIC SECTOR					
	Personnel Cost	5,398,955,000	5,450,955,000	1.0%		
	Overhead Cost	11,516,465,000	21,627,007,000	46.7%		
	Consolidated Revenue Fund Charges	150,700,000	150,700,000	0.0%		
	Capital Expenditure	29,801,000,000	47,474,000,000	37.2%		
	Economic Sector Sub-Total	46,867,120,000	74,702,662,000	37.3%		
03	LAW & JUSTICE SECTOR					
	Personnel Cost	2,004,146,000	2,016,146,000	0.6%		
	Overhead Cost	938,358,000	1,047,358,000	10.4%		
	Consolidated Revenue Fund Charges					
	Capital Expenditure	261,050,000	1,148,223,000	77.3%		
	Law & Justice Sector Sub-Total	3,203,554,000	4,211,727,000	23.9%		
05	SOCIAL SECTOR					
	Personnel Cost	19,093,111,000	20,746,721,000	8.0%		

Overhead Cost	3,351,836,000	3,911,836,000	14.3%		
Consolidated Revenue Fund Charges					
Capital Expenditure	18,628,326,000	17,893,176,000	-4.1%		
Social Sector Sub-Total	41,073,273,000	42,551,733,000	3.5%		
Total Expenditure based on Function/Sector	<u>108,862,348,000</u>	<u>146,894,223,000</u>	25.9%		
Summary of Total Expenditure Based on Nature					
Personnel Cost	29,502,723,000	31,291,333,000	5.7%		
Overhead Cost	26,869,549,000	39,722,291,000	32.4%		
Consolidated Revenue Fund Charges	150,700,000	150,700,000	0.0%		
Capital Expenditure	52,339,376,000	75,729,899,000	30.9%		
Total Expenditure Based on Nature	108,862,348,000	146,894,223,000	25.9%		

FIRST SCHEDULE
BORNO STATE GOVERNMENT
REVISED 2020 BUDGET
SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2020 - 2022)

		REVISED BUDGET 2020	ORIGINAL BUDGET	PERCENTAGE REDUCTION		
		N				
01	ADMINISTRATIVE SECTOR					
	Personnel Cost	3,006,511,000	3,077,511,000	2.3%		
	Overhead Cost	11,062,890,000	13,136,090,000	15.8%		
	Consolidated Revenue Fund Charges					
	Administrative Sector Sub-Total	14,069,401,000	16,213,601,000	13.2%		
02	ECONOMIC SECTOR					
	Personnel Cost	5,398,955,000	5,450,955,000	1.0%		
	Overhead Cost	11,516,465,000	21,627,007,000	46.7%		
	Consolidated Revenue Fund Charges	150,700,000	150,700,000	0.0%		
	Economic Sector Sub-Total	17,066,120,000	27,228,662,000	37.3%		
03	LAW & JUSTICE SECTOR					
	Personnel Cost	2,004,146,000	2,016,146,000	0.6%		
	Overhead Cost	938,358,000	1,047,358,000	10.4%		
	Consolidated Revenue Fund Charges					
	Law & Justice Sector Sub-Total	2,942,504,000	3,063,504,000	3.9%		

O4	SOCIAL SECTOR				
	Personnel Cost	19,093,111,000	20,746,721,000	8.0%	
	Overhead Cost	3,351,836,000	3,911,836,000	14.3%	
	Consolidated Revenue Fund Charges				
	Social Sector Sub-Total	22,444,947,000	24,658,557,000	9.0%	
	Total Expenditure Based on Function/Sector	56,522,972,000	71,164,324,000	20.6%	
	Summary of Total Expenditure Based on Nature				
	Personnel Cost	29,502,723,000	31,291,333,000	5.7%	
	Overhead Cost	26,869,549,000	39,722,291,000	32.4%	
	Consolidated Revenue Fund Charges	150,700,000	150,700,000	0.0%	
	Total Expenditure Based on Nature	56,522,972,000	71,164,324,000	20.6%	
	PERSONNEL COST PERCENTAGE TO BUDGET SIZE				
	OVERHEAD COST PERCENTAGE TO BUDGET SIZE				
	RECURRENT PERCENTAGE TO BUDGET SIZE				

**2020 BUDGET
RECURRENT EXPENDITURE BY SECTOR**

	MINISTRIES/DEPARTMENTS/BOARDS/PARAST.	BUDGET 2020			APPROVED BUDGET 2019		
		PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL
		COSTS	COSTS	COSTS	COSTS	COSTS	COSTS
		N	N	N	N	N	N
O1	ADMINISTRATIVE SECTOR						
	OFFICE OF THE GOVERNOR						
	Government House	175,000,000	4,660,000,000	4,835,000,000	160,000,000	1,244,000,000	1,404,000,000
	Office of the Deputy Governor	0	1,500,200,000	1,500,200,000	0	62,400,000	62,400,000
	Monitoring and Special Duties	0	17,000,000	17,000,000	0	17,580,000	17,580,000
	Youth Employment and Support Operations	0	11,500,000	11,500,000	0	11,500,000	11,500,000
	Office of the Secretary to the State Government	755,000,000	255,000,000	1,010,000,000	748,085,000	1,739,448,000	2,487,533,000
	Office of the Head of Service	265,000,000	810,400,000	1,075,400,000	262,293,000	697,016,000	959,309,000
	Establishment Department	29,500,000	5,000,000	34,500,000	29,500,000	5,000,000	34,500,000
	Pension Department	4,600,000	4,400,000	9,000,000	4,400,000	4,297,000	8,697,000
	Project Monitoring and Special Duties	11,800,000	32,000,000	43,800,000	7,800,000	5,700,000	13,500,000
	Cabinet and Council Affairs	11,800,000	6,200,000	18,000,000	11,800,000	6,800,000	18,600,000
	Liaison Office, Lagos	1,730,000	5,000,000	6,730,000	1,730,000	5,000,000	6,730,000
	Liaison Office, Abuja/Kaduna	22,570,000	24,600,000	47,170,000	21,500,000	11,100,000	32,600,000
	Parastatals Department	9,190,000	1,390,000	10,580,000	8,800,000	1,410,000	10,210,000
	Borno State House Of Assembly Service Commission	63,000,000	139,798,000	202,798,000	68,044,000	688,022,000	-
	Borno State Independent Electoral Commission	12,134,000	45,700,000	57,834,000	41,838,000	17,600,000	59,438,000
	Office of the State Auditor General	118,327,000	29,905,000	148,232,000	116,000,000	25,789,000	141,789,000
	Civil Service Commission	96,000,000	41,500,000	137,500,000	90,000,000	34,500,000	124,500,000
	Local Government Service Commission	83,000,000	9,700,000	92,700,000	79,000,000	3,350,000	82,350,000
	Borno State House of Assembly	635,000,000	3,093,263,000	3,728,263,000	631,324,000	1,976,052,000	2,607,376,000
	Local Government Audit Department	107,341,000	92,020,000	199,361,000	99,739,000	41,275,000	141,014,000
	Min. of Home Affairs, Information & Culture	260,213,000	89,255,000	349,468,000	235,851,000	21,109,000	256,960,000
	Ministry of Special Duties	30,000,000	17,100,000	47,100,000	27,723,000	14,005,000	41,728,000
		2,691,205,000	10,890,931,000	13,582,136,000	2,577,383,000	5,944,931,000	8,522,314,000

	Boards & Parastatals						
	HIV/AIDS Programme Development Project	900,000	4,100,000	5,000,000	904,000	5,570,000	6,474,000
	New Partnership for Africa Dev. (NEPAD)	0	690,000	690,000	1,000,000	740,000	1,740,000
	Local Government Pension Board	8,406,000	30,385,000	38,791,000	13,365,000	26,515,000	39,880,000
	Pilgrims Welfare Board	31,000,000	2,560,000	33,560,000	31,000,000	2,560,000	33,560,000
	Informatics Institute	0	0	0	500,000	760,000	1,260,000
	Borno Radio Television Corporation	265,000,000	69,124,000	334,124,000	251,600,000	15,880,000	267,480,000
	State Emergency Management Agency (SEMA)	10,000,000	43,600,000	53,600,000	42,000,000	10,000,000	52,000,000
	Borno state Community and Social Dev. Agency	0	21,500,000	21,500,000	0	26,500,000	26,500,000
		315,306,000	171,959,000	487,265,000	340,369,000	88,525,000	428,894,000
	Total Administrative Sector	3,006,511,000	11,062,890,000	14,069,401,000	2,917,752,000	6,033,456,000	8,951,208,000
O2	ECONOMIC SECTOR						
	Ministry of Agriculture and Nat. Resources	380,852,000	27,208,000	408,060,000	406,368,000	19,720,000	426,088,000
	Ministry of Trade, Investment and Tourism	115,000,000	18,376,000	133,376,000	115,337,000	17,881,000	133,218,000
	Ministry of Finance Finance (Hqtrs)	190,700,000	1,808,059,000	1,998,759,000	172,200,000	4,605,933,000	4,778,133,000
	Office of the Accountant General	350,000,000	6,388,900,000	6,738,900,000	359,000,000	10,762,000,000	11,121,000,000
	Ministry of Housing and Rural Electrification	52,509,000	328,925,000	381,434,000	36,154,000	17,508,000	53,662,000
	Ministry of Water Resources	598,000,000	627,600,000	1,225,600,000	560,000,000	520,404,000	1,080,404,000

Ministry of Works	540,000,000	197,000,000	737,000,000	550,000,000	439,500,000	989,500,000
Ministry of Transport	1,000,000	61,000,000	62,000,000	-	-	-
Ministry of Science, Technology and Innovation	6,000,000	505,010,000	511,010,000	-	-	-
Bureau of Lands and Survey	228,645,000	38,355,000	267,000,000	233,663,000	11,029,000	244,692,000
Department of Budget and Planning	321,000,000	129,200,000	450,200,000	271,000,000	194,600,000	465,600,000
Ministry of Animal Resources and Fisheries Development	715,269,000	45,000,000	760,269,000	791,200,000	14,000,000	805,200,000
Ministry of Reconstruction, Rehabilitation and Resettle.	14,974,000	228,444,000	243,418,000	14,537,000	939,450,000	953,987,000
	3,513,949,000	10,403,077,000	13,917,026,000	3,509,459,000.0	17,542,025,000	21,051,484,000.0
Boards & Parastatals						
Maiduguri International Hotel	2,000,000	0	0	7,000,000	50,000	7,050,000
Maiduguri Kano Motor Park and Market	22,700,000	1,150,000	1,150,000	22,700,000	1,165,000	23,865,000
Boplas Industries Limited	37,000,000	26,109,000	26,109,000	37,000,000	24,532,000	61,532,000
Soda Ash Company Limited	15,500,000	0	0	29,400,000	200,000	29,600,000
Maiduguri Monday Market. Com.Ltd	11,400,000	5,780,000	5,780,000	11,400,000	5,780,000	17,180,000
Borno Wire and Nail company Ltd	8,300,000	450,000	450,000	8,300,000	450,000	8,750,000
Council for Arts and Culture	90,000,000	29,542,000	29,542,000	85,000,000	18,850,000	103,850,000
Rural Electrification Board	74,531,000	10,460,000	10,460,000	185,000,000	2,780,000	187,780,000
Borno Express Transport.Corp.	128,473,000	42,800,000	42,800,000	123,473,000	21,500,000	144,973,000
Borno State Tropical Forest Action Programme	0	100,000	100,000	0	100,000	100,000
Borno state Housing Corporation	104,869,000	33,518,000	33,518,000	83,000,000	23,687,000	106,687,000
Forest Reserve Management	0	140,000	140,000	0	140,000	140,000
Borno Investment Company Ltd	24,864,000	20,989,000	20,989,000	24,205,000	11,143,000	35,348,000
Neital Nigeria Limited	22,000,000	13,000,000	13,000,000	22,500,000	4,330,000	26,830,000
Borno State Agricultural Mechanization Authority	110,000,000	9,407,000	9,407,000	317,723,000	4,057,000	321,780,000
Borno State Agricultural Development Programme	355,400,000	5,147,000	5,147,000	462,863,000	9,362,000	472,225,000
Borno State Fertilizer company	250,000	1,640,000	1,640,000	250,000	1,640,000	1,890,000
Mohamet Lawan College of Agriculture	339,000,000	16,350,000	16,350,000	339,000,000	7,549,000	346,549,000
Borno State Internal Revenue Service	111,000,000	74,929,000	74,929,000	119,285,000	58,470,000	177,755,000
Borno State Urban Plan. &Dev. Board	64,250,000	3,750,000	3,750,000	63,000,000	3,500,000	66,500,000
Borno Livestock Project	10,250,000	1,450,000	1,450,000	10,250,000	1,450,000	11,700,000
Borno State Afforestation Project	101,500,000	3,800,000	3,800,000	118,558,000	3,800,000	122,358,000
Borno State Hotels Limited	35,000,000	6,600,000	6,600,000	99,700,000	2,980,000	102,680,000
Borno Supply Company	13,000,000	2,000,000	2,000,000	15,534,000	2,680,000	18,214,000
Road Maintenance Agency	112,719,000	66,077,000	66,077,000	106,720,000	59,039,000	165,759,000
Rural Water Supply and Sanitation Agency	91,000,000	38,900,000	38,900,000	75,000,000	87,566,000	162,566,000
Borno State Agency for public procurement		200,000,000	200,000,000		200,000,000	
Borno State Agency for sustainable Development for Humanitain Responses		250,000,000	250,000,000			
Fiscal Responsibility Commission		200,000,000	200,000,000			

	Borno State Traffic Management Agency		200,000,000	200,000,000			
		1,885,006,000	1,264,088,000	1,264,088,000			2,723,661,000
	Economic Sector	5,398,955,000	11,667,165,000	17,066,120,000	5,876,320,000	17,898,825,000	23,775,145,000
O3	LAW & JUSTICE SECTOR						
	Ministry of Justice	245,776,000	306,995,000	552,771,000	201,267,375	285,500,000	486,767,375
	High court of Justice	700,000,000	506,025,000	1,206,025,000	689,695,000	600,150,000	1,289,845,000
	Area Courts	235,000,000	22,242,000	257,242,000	238,000,000	81,486,000	319,486,000
	Sharia Court of Appeal	78,000,000	43,751,000	121,751,000	135,718,000	44,839,000	180,557,000
	Judicial Service Commission	49,200,000	37,669,000	86,869,000	49,200,000	24,021,000	73,221,000
		1,307,976,000	916,682,000	2,224,658,000	1,313,880,375	1,035,996,000	2,349,876,375
	Boards & Parastatals						
	Mohammed Goni College of Legal and Islamic Studies	565,670,000	15,140,000	580,810,000	560,000,000	12,814,000	572,814,000
	School for Higher Islamic Studies	130,000,000	4,106,000	134,106,000	130,000,000	3,746,000	133,746,000
	Council on Prerogative of Mercy	500,000	2,430,000	2,930,000	12,500,000	1,430,000	13,930,000
		696,170,000	21,676,000	717,846,000	702,500,000	17,990,000	720,490,000
	Total Law & Justice Sector	2,004,146,000	938,358,000	2,942,504,000	2,016,380,375	1,053,986,000	3,070,366,375
O5	SOCIAL SECTOR						
	Ministry of Women Affairs & Soc. Dev	129,150,000	40,750,000	169,900,000	123,000,000	20,428,000	143,428,000
	Ministry of Youth Empowerment and Sports	43,000,000	9,240,000	52,240,000	42,000,000	9,240,000	51,240,000
	Ministry for Religious Affairs and Special Education	21,000,000	414,000,000	435,000,000	22,500,000	322,400,000	344,900,000
	Ministry of Environment	285,050,000	28,685,000	313,735,000	281,000,000	10,500,000	291,500,000
	Ministry for Local Government & Emirate Affairs	75,563,000	529,437,000	605,000,000	71,965,000	1,882,330,000	1,954,295,000
	Ministry of Poverty Alleviation & Youth Empowerment	115,000,000	11,700,000	126,700,000	124,322,000	10,050,000	134,372,000
	Ministry of Health	1,061,000,000	338,000,000	1,399,000,000	431,873,000	588,444,000	1,020,317,000
	Ministry of Education	302,000,000	1,138,000,000	1,440,000,000	359,257,000	1,705,362,000	2,064,619,000
	Ministry of Higher Education	35,000,000	53,061,000	88,061,000	35,000,000	68,474,000	103,474,000
		2,066,763,000	2,562,873,000	4,629,636,000	1,490,917,000	4,617,228,000	6,108,145,000
	Boards & Parastatals						
	Hospitals Management Board	5,107,263,000	170,600,000	5,277,863,000	7,065,000,000	212,600,000	7,277,600,000
	Borno State Contributory Healthcare Management Agency		100,000,000	100,000,000			
	Kashim Ibrahim college of Education	870,000,000	41,000,000	911,000,000	1,070,076,000	200,000,000	1,270,076,000
	Borno State Sports Council	161,000,000	24,400,000	185,400,000	198,892,000	8,050,000	206,942,000
	EL-Kanemi Warriors Football Club	83,000,000	9,480,000	92,480,000	66,000,000	11,880,000	77,880,000
	Borno College of Business and Administrative Studies, Konduga	212,834,000	8,066,000	220,900,000	210,286,000	8,078,000	218,364,000
	Umar Ibn Ibrahim EL-Kanemi College of Education, Scien.&Tech Bama	717,500,000	9,500,000	727,000,000	717,500,000	6,000,000	723,500,000

	Borno State Board for Quaranic and Arabic Education	16,000,000	110,000	16,110,000	15,500,000	235,000	15,735,000
	Borno State Council for Ulamas	210,000	950,000	1,160,000	215,000	950,000	1,165,000
	Ramat Polytechnic	1,023,475,000	8,175,000	1,031,650,000	1,404,000,000	5,490,000	1,409,490,000
	Islamic Preaching Board	14,250,000	360,000	14,610,000	14,250,000	460,000	14,710,000
	Borno State Library Board	134,000,000	14,000,000	148,000,000	132,208,000	6,600,000	138,808,000
	Borno State Environmental Protection Agency	755,000,000	39,052,000	794,052,000	755,000,000	41,052,000	796,052,000
	College of Education ,Waka Biu	890,000,000	14,512,000	904,512,000	890,000,000	27,000,000	917,000,000
	Education Endowment Fund	8,468,000	1,170,000	9,638,000	8,468,000	1,170,000	9,638,000
	Agency For Mass Literacy	527,000,000	12,856,000	539,856,000	525,000,000	36,943,000	561,943,000
	Borno State Scholarship Board	19,000,000	14,360,000	33,360,000	16,894,000	3,685,000	20,579,000
	Borno State University	350,000,000	14,100,000	364,100,000	500,000,000	14,100,000	514,100,000
	Nomadic Education	13,848,000	472,000	14,320,000	13,189,000	520,000	13,709,000
	Islamic Research Centre	18,500,000	1,400,000	19,900,000	18,200,000	100,000	18,300,000
	Borno State Universal Basic Education Board	497,000,000	223,000,000	720,000,000	496,800,000	233,000,000	729,800,000
	Primary Health Care Development Agency	620,000,000	38,900,000	658,900,000	1,400,000,000	17,163,000	1,417,163,000
	College of Nursing and Midwifery Maiduguri	370,000,000	15,900,000	385,900,000	365,000,000	48,400,000	413,400,000
	College of Health Technology Maiduguri	418,000,000	10,600,000	428,600,000	438,000,000	10,121,000	448,121,000
	Teaching Service Board	4,200,000,000	16,000,000	4,216,000,000	4,831,484,000	25,750,000	4,857,234,000
	Agency for Mega School	0	0	0		50,000,000	50,000,000
		17,026,348,000	788,963,000	17,815,311,000	21,151,962,000	969,347,000	22,121,309,000
	Total Social Sector	19,093,111,000	3,351,836,000	22,444,947,000	22,642,879,000	5,586,575,000	28,229,454,000
	GRAND TOTAL	29,502,723,000	27,020,249,000	56,522,972,000	33,453,331,375	30,572,842,000	64,026,173,375.0

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

GOVERNMENT HOUSE 011100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	Remarks (Please provide Justification for downward or upward review of budget items in the explanatory notes)	PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	175,000,000	175,000,000		0.00%
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	130,000,000	130,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000	200,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	110,000,000	Non essential expenditure due to cancellation of international travels	54.55%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	63,000,000	147,000,000	Non essential expenditure due to cancellation of international travels	57.14%
220222	UTILITIES - GENERAL				
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000		0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES	12,000,000	12,000,000		0.00%
22022205	WATER RATES	5,000,000	5,000,000		0.00%
22022206	SEWAGE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000		0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	5,000,000		0.00%
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000	10,000,000		0.00%
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	15,000,000	15,000,000		0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	200,000,000		0.00%
22022312	FINANCIAL STATEMENTS	500,000	500,000		0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000	500,000		0.00%

220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	200,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	60,000,000	60,000,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	100,000,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS	30,000,000	30,000,000		0.00%
22022406	OTHER MAINTENANCE SERVICES	5,000,000	5,000,000		0.00%
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	20,000,000	20,000,000		0.00%
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	5,000,000	5,000,000		0.00%
22022502	INTERNATIONAL TRAINING	5,000,000	5,000,000		0.00%
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (OPERATIONS)	3,000,000,000	4,000,000,000	fund reduced to support fight against COVID-19	25.00%
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000		0.00%

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000		0.00%
22022703	LEGAL SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING	6,000,000	6,000,000		0.00%
22022709	AUDITING OF ACCOUNTS				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	100,000,000	100,000,000		0.00%
22022803	PLANT / GENERATOR FUEL COST	100,000,000	100,000,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	80,000,000	80,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	100,000,000	100,000,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	100,000,000	100,000,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	5,000,000	5,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES	5,000,000	5,000,000		0.00%
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000	1,000,000		0.00%
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000	5,000,000		0.00%
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000	10,000,000		0.00%
TOTAL RECURRENT EXPENDITURE		4,835,000,000	5,979,000,000		19.13%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

DEPUTY GOVERNOR'S OFFICE O11100100200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000	30,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000	50,000,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000	50,000,000	Non essential expenditure due to cancellation of international travels 60.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	40,000,000	Non essential expenditure due to cancellation of international travels 75.00%
220222	UTILITIES - GENERAL			
22022204	SATELITE BROADCAST CHARGES	10,000,000	10,000,000	0.00%
22022203	INTERNET ACCESS CHARGES	15,000,000	15,000,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000	8,000,000	0.00%
22022302	BOOKS	2,000,000	2,000,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	30,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	15,000,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	5,000,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING		20,000,000	Non essential expenditure due to cancellation of international travels 100.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	35,000,000	35,000,000	0.00%
220229	FINANCIAL CHARGES - GENERAL			
22022904	OTHER CRF BANK CHARGES	200,000	200,000	0.00%
22022908	INSURANCE PREMIUM	10,000,000	10,000,000	0.00%
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS	30,000,000	30,000,000	0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	20,000,000	20,000,000	0.00%
22022003	ADHOC DUTIES	1,200,000,000	1,200,000,000	0.00%
220301	STAFF LOAN			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	5,000,000	5,000,000	0.00%
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000	5,000,000	0.00%
	TOTAL RECURRENT EXPENDITURE	1,510,200,000	1,590,200,000	5.03%

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	3,000,000	3,000,000	0.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING	1,000,000	1,000,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	0.00%
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000	0.00%
22022001	REFRESHMENT & MEALS			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT			
	TOTAL	17,000,000	17,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION

O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	800,000	800,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
220228	FUEL & LUBRICANTS - GENERAL	700,000	700,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022806	COOKING GAS/FUEL COST			
	TOTAL RECURRENT EXPENDITURE	11,500,000	11,500,000	0.00%

BORNO BUDGET 2020
REVISED RECURRENT EXPENDITURE

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

O11101300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	155,000,000	155,000,000	0.00%
21010101	SALARY OF POLITICAL OFFICE HOLDERS/SEVERANCE GRATUITY	600,000,000	600,000,000	0.00%
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES (INCLUDING NYSC ALLOWANCES)			
21020101	NON REGULAR ALLOWANCES	250,000,000	250,000,000	0.00%
220221	TRAVEL & TRANSPORT - GENERAL	16,000,000	16,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	4,000,000	4,000,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	15,000,000	15,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
220224	MAINTENANCE SERVICES - GENERAL	20,000,000	20,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	5,000,000	5,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
22022602	OFFICE RENT	10,000,000	10,000,000	0.00%
22022603	RESIDENTIAL RENT	30,000,000	30,000,000	0.00%
22022604	SECURITY VOTE (INCLUDING OPERATIONS/CJTF)			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)		200,000	100.00%
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	100,000,000	0.00%
22022007	WELFARE PACKAGES (NYSC ACTIVITIES)	50,000,000	50,000,000	0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
2203				
220301	STAFF LOANS & ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
	TOTAL RECURRENT EXPENDITURE	1,260,000,000	1,260,200,000	0.02%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

HEAD OF SERVICE, 012500100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	254,000,000	254,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	11,000,000	11,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
21030104	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	367,000,000	367,000,000	0.00%
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22020203	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0.00%
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS	500,000	500,000	0.00%
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	20,000,000	0.00%
22022306	PRINTING OF SECURITY DOCUMENTS	16,000,000	16,000,000	0.00%

220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,000,000	7,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	500,000	500,000		0.00%
22022406	OTHER MAINTENANCE SERVICES	200,000	200,000		0.00%
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	100,000,000	100,000,000		0.00%
22022502	INTERNATIONAL TRAINING	10,000,000	60,000,000	Non essential expenditure due to cancellation of international travels	83.33%
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	5,000,000	5,000,000		0.00%
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	300,000	300,000		0.00%
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	400,000	400,000		0.00%
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	500,000	500,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	200,000	200,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000		0.00%
22022007	WELFARE PACKAGES	200,000	200,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	100,000,000		0.00%
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000	400,000		0.00%
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS	500,000	500,000		0.00%
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	1,075,400,000	1,125,400,000		4.44%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

ESTABLISHMENT O12500500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	28,000,000	28,000,000	0.00%
21010101	SALARY			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,500,000	1,500,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	500,000	500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			

22022302	BOOKS				
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220225	TRAINING - GENERAL	1,000,000	1,000,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000	600,000		0.00%
22022701	FINANCIAL CONSULTING				
22022704	ENGINEERING SERVICES				
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
	TOTAL RECURRENT EXPENDITURE	34,500,000	34,500,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	3,675,000	3,675,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	925,000	925,000	0.00%
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	200,000	200,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	600,000	600,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	500,000	500,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
22022503	N/A			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	500,000	500,000	0.00%
22022001	REFRESHMENT & MEALS			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			

TOTAL RECURRENT EXPENDITURE	9,000,000	9,000,000	0.00%
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**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties)

O11101900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	6,800,000	6,800,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,000,000	5,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	2,000,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220220	MISCELLANEOUS EXPENSES GENERAL	10,700,000	10,700,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	43,800,000	43,800,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	10,800,000	10,800,000	0.00%
21010101	SALARY			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	1,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	200,000	200,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	800,000	800,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL	200,000	200,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220301	STAFF LOANS & ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
	TOTAL RECURRENT EXPENDITURE	18,000,000	18,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

LAGOS LIAISON OFFICE

O11102100101

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	1,730,000	1,730,000	0.00%
21010101	SALARY			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	400,000	400,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	200,000	200,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
TOTAL RECURRENT EXPENDITURE		6,730,000	6,730,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	21,000,000	21,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,570,000	1,570,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	6,000,000	6,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	600,000	600,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
	TOTAL RECURRENT EXPENDITURE	47,170,000	47,170,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

DEPARTMENT OF PARASTATALS

'011100700200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	8,190,000	8,190,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	1,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	260,000	260,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	200,000	200,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	260,000	260,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	170,000	170,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220220	MISCELLANEOUS EXPENSES GENERAL	300,000	300,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
	TOTAL RECURRENT EXPENDITURE	10,580,000	10,580,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT '111028000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES		1,000,000	all staff are on secondment	100.00%
21010101	SALARY				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	250,000	250,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	100,000	100,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	100,000	100,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	90,000	90,000		0.00%
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
	TOTAL RECURRENT EXPENDITURE	690,000	1,690,000		59.17%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

11100800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	10,000,000	80,000,000	all staff are on secondment	87.50%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,000,000	5,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	4,723,000	4,723,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	4,320,000	4,320,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	7,590,000	7,590,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220224	MAINTENANCE SERVICES - GENERAL	5,900,000	5,900,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220225	TRAINING - GENERAL	5,940,000	5,940,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	8,627,000	8,627,000		0.00%
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
TOTAL RECURRENT EXPENDITURE		58,600,000	128,600,000		54.43%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	347,252,000	347,252,000	0.00%
21010101	SALARY			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	33,600,000	33,600,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	6,000,000	0.00%
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,208,000	1,208,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE	7,000,000	7,000,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	0.00%
	TOTAL RECURRENT EXPENDITURE	408,060,000	408,060,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	100,000,000	100,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	10,000,000	10,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,144,000	1,144,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	572,000	572,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,722,000	5,722,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
220224	MAINTENANCE SERVICES - GENERAL	525,000	525,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	228,000	228,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	114,000	114,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,102,000	1,102,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
TOTAL RECURRENT EXPENDITURE		119,407,000	119,407,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

'021511500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	355,400,000	355,400,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	47,000	47,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220301	STAFF LOANS & ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT	360,547,000	360,547,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE FERTILIZER COMPANY

'02150200101

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	250,000	250,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	300,000	300,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	250,000	250,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	300,000	300,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
220228	FUEL & LUBRICANTS - GENERAL	200,000	200,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
	TOTAL RECURRENT	1,890,000	1,890,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MOHAMET LAWAN COLLEGE OF AGRICULTURE

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	314,000,000	314,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	25,000,000	25,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000	0.00%
22022001	REFRESHMENT & MEALS			
2203				
220301	STAFF LOANS	250,000	250,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT	355,350,000	355,350,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM

O22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	105,000,000	105,000,000	0.00%
21010101	SALARY			
210201	ALLOWANCES	10,000,000	10,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	4,300,000	4,300,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	1,050,000	1,050,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,100,000	2,100,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,200,000	5,200,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	1,500,000	1,500,000	0.00%
22022501	LOCAL TRAINING			
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022601	SECURITY SERVICES			
22022606	LAND USE CHARGES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	525,000	525,000	0.00%
22022701	FINANCIAL CONSULTING			
220229	FINANCIAL CHARGES - GENERAL	126,000	126,000	0.00%
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL	1,575,000	1,575,000	0.00%
22022001	REFRESHMENT & MEALS			
220301	STAFF LOANS & ADVANCES			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
	TOTAL RECURRENT EXPENDITURE	133,376,000	133,376,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MAIDUGURI INTERNATIONAL HOTEL

'022205200200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	2,000,000	0.00%
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
	TOTAL RECURRENT EXPENDITURE	2,000,000	2,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MAIDUGURI KANO MOTOR PARK AND MARKET

'022205400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	22,700,000	22,700,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	600,000	600,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	100,000	100,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
2203				
220301	STAFF LOANS	100,000	100,000	0.00%
	TOTAL RECURRENT EXPENDITURE	23,850,000	23,850,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BOPLAS INDUSTRIES LIMITED

'022205700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	37,000,000	37,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,389,000	1,389,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES	100,000	100,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220225	TRAINING - GENERAL	1,000,000	1,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	6,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	12,000,000	12,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	120,000	120,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
2203				
220301	STAFF LOAN AND ADVANCE	1,000,000	1,000,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
	TOTAL RECURRENT EXPENDITURE	63,109,000	63,109,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED

'022202100600

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	15,000,000	15,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	500,000	500,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
2203				
220301	STAFF LOANS			
	TOTAL RECURRENT EXPENDITURE	15,500,000	15,500,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MAIDUGURI MONDAY MARKET CO. LTD

'02205400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	100,500,000	100,500,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	11,400,000	11,400,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL	300,000	300,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
220301	STAFF LONS	400,000	400,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
	TOTAL RECURRENT EXPENDITURE	117,680,000	117,680,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO WIRE AND NAIL COMPANY LTD

'02202100400

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	7,500,000	7,500,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000	800,000	0.00%
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	50,000	50,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	50,000	50,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	50,000	50,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
2203				
220301	STAFF LOANS AND ADVANCES	50,000	50,000	0.00%
	TOTAL RECURRENT EXPENDITURE	8,750,000	8,750,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO INVESTMENT COMPANY LTD

'022220190100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	23,000,000	24,150,000	salary retire staff deleted	4.76%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,864,000	1,957,200	allowance of retire staff deleted	4.76%
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE	1,325,000	1,391,250	insurance of retire staff deleted	4.76%
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION	1,852,000	1,944,600	Non essential expenditure	4.76%
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	418,000	438,900	Non essential expenditure	4.76%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	94,000	98,700	Non essential expenditure	4.76%
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	26,000	27,300	Non essential expenditure	4.76%
22022206	SEWAGE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	108,000	113,400	Non essential expenditure	4.76%
22022302	BOOKS				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000	136,500	Non essential expenditure	4.76%
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000	128,100	Non essential expenditure	4.76%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000	73,500	Non essential expenditure	4.76%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000	72,450	Non essential expenditure	4.76%
22022405	MAINTENANCE OF PLANTS/GENERATORS	190,000	199,500	Non essential expenditure	4.76%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	69			

220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	183,000	192,150	Non essential expenditure	4.76%
22022603	RESIDENTIAL RENT				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES	126,000	132,300	Non essential expenditure	4.76%
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS	141,000	148,050	Non essential expenditure	4.76%
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	110,000	115,500	Non essential expenditure	4.76%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	82,000	86,100	Non essential expenditure	4.76%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	107,000	112,350	Non essential expenditure	4.76%
22022004	MEDICAL EXPENSES-LOCAL	913,000	958,650	Non essential expenditure	4.76%
22022006	POSTAGES & COURIER SERVICES	31,000	32,550	Non essential expenditure	4.76%
22022007	WELFARE PACKAGES	294,000	308,700	Non essential expenditure	4.76%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000	81,900	Non essential expenditure	4.76%
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	14,520,000	15,246,000	Non essential expenditure	4.76%
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		45,853,000	48,145,650		4.76%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED

'02202100200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	22,000,000	22,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	1,000,000	1,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	500,000	500,000	0.00%
22022601	SECURITY SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	250,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	150,000	150,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
	TOTAL RECURRENT EXPENDITURE	35,000,000	35,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE HOTELS LIMITED

'022205200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	33,000,000	33,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	2,000,000	2,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	200,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	500,000	500,000	0.00%
22022202	TELEPHONE CHARGES	200,000	200,000	0.00%
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000	100,000	0.00%
22022302	BOOKS	1,000,000	1,000,000	0.00%
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE	500,000	500,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020405	PLANT/GENERATOR	1,000,000	1,000,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000	0.00%

22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	600,000	600,000		0.00%
2203					
220301	STAFF LOAN AND ADVANCES	200,000	200,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
TOTAL RECURRENT EXPENDITURE		41,600,000	41,600,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO SUPPLY COMPANY

'022206000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	13,000,000	13,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	100,000	100,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	100,000	100,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	500,000	500,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	200,000	200,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	15,000,000	15,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF EDUCATION

051700100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	290,000,000	300,000,000	Salary of retired staff deleted	3.33%
21010101	SALARY				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	12,000,000	12,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	3,000,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	2,000,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000		0.00%
22022309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)	90,000,000	90,000,000		0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	500,000,000	900,000,000	amount reduced due to school closure	44.44%
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220225	TRAINING - GENERAL	1,300,000	1,300,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000	700,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050105	EDUCATION SUBSIDY (WAEC FEES)	525,000,000	525,000,000		0.00%
	TOTAL RECURRENT EXPENDITURE	1,440,000,000	1,850,000,000		22.16%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD

'051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)	4,000,000,000	4,500,000,000	Salary of retired staff deleted	11.11%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	200,000,000	200,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,600,000	1,600,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	2,000,000		0.00%
22022201	ELECTRICITY CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220225	TRAINING - GENERAL	3,200,000	3,200,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000		0.00%
22022601	SECURITY SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220301	STAFF LOANS & ADVANCES				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	TOTAL RECURRENT EXPENDITURE	4,216,000,000	4,716,000,000		10.60%

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MEGA SCHOOL

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
	TOTAL RECURRENT EXPENDITURE	0	0	0

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	40,000,000	40,000,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000	150,700,000		0.00%
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,000,000	3,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	20,000,000	amount reduced due lockdown as a result of COVID-19	50.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	10,000,000	amount reduced due lockdown as a result of COVID-19	50.00%
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	5,000,000	5,000,000		0.00%
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	40,000,000	15,000,000	amoun increased due to high price of commodities	-166.67%
22022302	BOOKS	40,000,000	10,000,000	amount increased due to high price of commodities	-300.00%
22022303	NEWSPAPERS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	15,000,000	18,000,000	amount reduce to support fight COVID-19	16.67%
22022402	MAINTENANCE OF OFFICE FURNITURE	6,000,000	6,000,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	20,000,000	100,000,000	amount reduced due lockdown as a result of COVID-19	80.00%
22022502	INTERNATIONAL TRAINING	10,000,000	50,000,000	amount reduced due lockdown as a result of COVID-19	80.00%
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	5,000,000	5,000,000		0.00%
22022602	OFFICE RENT	6,000,000	6,000,000		0.00%

220228	FUEL & LUBRICANTS - GENERAL	0			
22022801	MOTOR VEHICLE FUEL COST	10,000,000	20,000,000	amount reduce to support fight COVID-19	50.00%
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000	2,000,000		0.00%
22022902	INSURANCE PREMIUM	2,000,000	2,000,000		0.00%
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	30,000,000	50,000,000	amount reduce to support fight COVID-19	40.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	10,000,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	5,000,000	15,000,000	amount reduce to support fight COVID-19	66.67%
22022002	HONORARIUM & SITTING ALLOWANCE	15,000,000	15,000,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS				
2203	STAFF LOAN				
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,100,000	2,100,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040202	INTERNAL FINANCIAL OBLIGATIONS	1,426,915,000	7,207,707,000	Amount reduced due to taxi holday	80.20%
22040203	AADS FINANCIAL OBLIGATION (CBN)	93,413,000	384,000,000	Amount reduced due to taxi holday	75.67%
22040204	EXTERNAL FINANCIAL OBLIGATIONS	21,631,000	203,794,000	Amount reduced due to taxi holday	89.39%
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	25,000,000	25,000,000		0.00%
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
TOTAL RECURRENT EXPENDITURE		1,998,759,000	8,375,301,000		76.14%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	330,000,000	350,000,000	Salary for retired staff deleted	5.71%
21010101	SALARY	0			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0			
210201	ALLOWANCES	20,000,000	20,000,000		0.00%
21020101	NON REGULAR ALLOWANCES	0			
2103	SOCIAL BENEFITS	0			
210301	SOCIAL BENEFITS	0			
21030101	GRATUITY	2,910,000,000	3,410,000,000	Amount reduce to support fight COVID-19 Pandemic	14.66%
21030102	PENSION	3,300,000,000	5,800,000,000	Amount reduce to support fight COVID-19 Pandemic	43.10%
220221	TRAVEL& TRANSPORT - GENERAL	0			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000		0.00%
220222	UTILITIES - GENERAL	0			
22022201	ELECTRICITY CHARGES	4,000,000	4,000,000		0.00%
22022202	TELEPHONE CHARGES	0			
220223	MATERIALS & SUPPLIES - GENERAL	0			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	30,000,000	Amount reduce to support fight COVID-19 Pandemic	33.33%
22022302	BOOKS	5,000,000	5,000,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL	0			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000		0.00%
220225	TRAINING - GENERAL	0			
22022501	LOCAL TRAINING	15,000,000	30,000,000	due lockdown and limiting number of public gathering to 20	50.00%
22022502	INTERNATIONAL TRAINING	0	20,000,000	due cancellation of international travels	100.00%
220226	OTHER SERVICES - GENERAL	0			
22022601	SECURITY SERVICES	15,000,000	15,000,000		0.00%
22022602	OFFICE RENT	5,000,000	5,000,000		0.00%

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0			
22022701	FINANCIAL CONSULTING	20,000,000	50,000,000	Amount reduce to support fight COVID-19 Pandemic	60.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	15,000,000	Amount reduce to support fight COVID-19 Pandemic	33.33%
220228	FUEL & LUBRICANTS - GENERAL	0			
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000	20,000,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000	5,000,000		0.00%
220229	FINANCIAL CHARGES - GENERAL	0			
22022901	BANK CHARGES (OTHER THAN INTEREST)	9,900,000	9,900,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL	0			
22022001	REFRESHMENT & MEALS	5,000,000	5,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000		0.00%
TOTAL RECURRENT EXPENDITURE		6,738,900,000	9,838,900,000		31.51%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE INTERNAL REVENUE SERVICE

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
210101	SALARIES AND WAGES	111,000,000	111,000,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	9,000,000	9,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	4,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,000,000	due cancellation of international travels	100.00%
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000		0.00%
22022202	TELEPHONE CHARGES	2,000,000	2,000,000		0.00%
22022203	INTERNET ACCESS CHARGES	6,000,000	6,000,000		0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,000,000	10,000,000	Non essential expenditure	30.00%
22022302	BOOKS				
22022303	NEWSPAPERS	700,000	700,000		0.00%
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	2,500,000		0.00%
22022306	PRINTING OF SECURITY DOCUMENTS	4,500,000	4,500,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,500,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000		0.00%
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	5,000,000	5,000,000		0.00%
22022502	INTERNATIONAL TRAINING				

220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	2,300,000	2,300,000		0.00%
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000		0.00%
22022802	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000		0.00%
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
2203					
22022001	REFRESHMENT & MEALS	929,000	929,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	10,000,000	24,000,000	Non essential expenditure	58.33%
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES(SPECIAL TAX DAY CELEBRATION	500,000	500,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
TOTAL RECURRENT EXPENDITURE		194,929,000	213,929,000		8.88%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	401,000,000	401,873,000		0.22%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES (Retired Nurses & Midwives)	660,000,000	160,000,000	Amount increased is for allowances of re-engaged retired nurses and midwives	-312.50%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,500,000	1,500,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
220225	TRAINING - GENERAL	2,000,000	2,000,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	10,000,000	10,000,000		0.00%
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	300,000,000	400,000,000	Ban on international travels	25.00%
22022007	WELFARE PACKAGES	2,000,000	2,000,000		0.00%
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	5,000,000	5,000,000		0.00%
2203					
220301	STAFF LOANS & ADVANCES	1,500,000	1,500,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000		0.00%

220401	LOCAL GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	1,399,000,000	999,873,000		-39.92%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY	388,000,000	388,000,000	0.00%
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	30,000,000	30,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	600,000	600,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	500,000	500,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	1,500,000	1,500,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	428,600,000	428,600,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI

O52110400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	350,000,000	350,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	20,000,000	20,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	700,000	700,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	1,500,000	1,500,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000	0.00%
22022001	REFRESHMENT & MEALS			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	TOTAL RECURRENT EXPENDITURE	385,900,000	385,900,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

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

'011103300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	900,000	900,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000	0.00%

220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	100,000	100,000		0.00%
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000		0.00%
22022302	BOOKS				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	500,000		0.00%
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
22022709	AUDITING OF ACCOUNTS	400,000	400,000		0.00%
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
2203					
220301	STAFF LOAN AND ADVANCES				
TOTAL RECURRENT EXPENDITURE		5,000,000	5,000,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

'521002001000

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	600,000,000	1,000,000,000	provision for recruitment of new staff deleted	40.00%
21010101	SALARY				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	20,000,000	20,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	2,000,000		0.00%
22022201	ELECTRICITY CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
220224	MAINTENANCE SERVICES - GENERAL	10,000,000	10,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000		0.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES	700,000	700,000		0.00%
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	1,000,000	1,000,000		0.00%
	TOTAL RECURRENT EXPENDITURE	658,900,000	1,058,900,000		37.78%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY

'5210020010001

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	100,000,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	100,000,000	100,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

HOSPITALS MANAGEMENT BOARD

52110200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)	5,007,263,000	6,250,000,000	provision for recruitment of new medical Doctors deleted	19.88%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	100,000,000	100,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	8,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	5,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	5,000,000	5,000,000		0.00%
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	2,500,000	2,500,000		0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	2,000,000	2,000,000		0.00%
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000		0.00%
22022302	BOOKS				
22022303	NEWSPAPERS				
22022309	UNIFORMS & OTHER CLOTHING	10,000,000	10,000,000		0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	10,000,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	5,000,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	3,000,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,000,000		0.00%
22022406	OTHER MAINTENANCE SERVICES				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	10,000,000	10,000,000		0.00%
22022502	INTERNATIONAL TRAINING	10,000,000	10,000,000		0.00%
220226	OTHER SERVICES - GENERAL				
22022605	CLEANING & FUMIGATION SERVICES	20,000,000	20,000,000		0.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	92			

22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022803	PLANT / GENERATOR FUEL COST	40,000,000	40,000,000		0.00%
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM	2,000,000	2,000,000		0.00%
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	2,000,000	2,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	5,000,000	5,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000		0.00%
22022007	WELFARE PACKAGES	2,000,000	2,000,000		0.00%
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000		0.00%
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	2,000,000	2,000,000		0.00%
22022042	RECURRENT ADJUSTMENT				
	TOTAL RECURRENT EXPENDITURE	5,277,863,000	6,520,600,000		19.06%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	253,000,000	253,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	7,213,000	7,213,000	0.00%
21020101	NON REGULAR ALLOWANCES			
220221	TRAVEL & TRANSPORT - GENERAL	4,000,000	4,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	25,000,000	25,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	11,000,000	11,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	20,000,000	20,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	15,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	55,000	55,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE	2,000,000	2,000,000	0.00%
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	349,468,000	349,468,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

INFORMATICS INSTITUTE

'012301900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
220301	STAFF LOAN			
	TOTAL RECURRENT EXPENDITURE			

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO RADIO TELVESION CORPORATION

12300300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	265,000,000	265,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	16,275,000	16,275,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	7,350,000	7,350,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,300,000	3,300,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	6,300,000	6,300,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	10,000,000	10,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	4,200,000	4,200,000	0.00%
22022601	SECURITY SERVICES			
22022603	RESIDENTIAL RENT			
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	84,000	84,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	6,300,000	6,300,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
2203				
220301	STAFF LOAN	315,000	315,000	0.00%
	TOTAL RECURRENT EXPENDITURE	334,124,000	334,124,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

COUNCIL FOR ARTS AND CULTURE

'012305700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	90,000,000	90,000,000	0.00%
220221	TRAVEL& TRANSPORT - GENERAL	15,000,000	15,000,000	0.00%
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	525,000	525,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,050,000	1,050,000	0.00%
22022302	BOOKS	105,000	105,000	0.00%
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,050,000	1,050,000	0.00%
22022309	UNIFORMS & OTHER CLOTHING	2,467,000	2,467,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000	2,625,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000	1,050,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	105,000	105,000	0.00%
22022406	OTHER MAINTENANCE SERVICES	525,000	525,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	525,000	525,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST	315,000	315,000	0.00%
22022806	COOKING GAS/FUEL COST			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS	1,575,000	1,575,000	0.00%
22022007	WELFARE PACKAGES	525,000	525,000	0.00%
	TOTAL RECURRENT EXPENDITURE	119,542,000	119,542,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE

O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	224,160,000	224,160,000	0.00%
21010101	SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	21,616,000	21,616,000	0.00%
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS (INCLUDE CITIZENT RIGHT)	92,000,000	92,000,000	0.00%
21020223	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	4,025,000	4,025,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,440,000	3,440,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,732,000	5,732,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
220224	MAINTENANCE SERVICES - GENERAL	7,506,000	7,506,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	50,000,000	50,000,000	0.00%
22022501	LOCAL TRAINING	98		

22022502	INTERNATIONAL TRAINING				
22022503	N/A				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
2203	STAFF LOAN ADVANCES				
220301	STAFF LOAN ADVANCES	4,000,000	4,000,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,292,000	2,292,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
220603	INSURANCE PREMIUM- VETTING OF CONTRACT	100,000,000	100,000,000		0.00%
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
	TOTAL RECURRENT EXPENDITURE	644,771,000	644,771,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	560,000,000	560,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,670,000	5,670,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,205,000	2,205,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,415,000	2,415,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,625,000	2,625,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	2,404,000	2,404,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL	1,000,000	1,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	1,050,000	1,050,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	551,000	551,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	840,000	840,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
220301	STAFF LOANS AND ADVANCE			
2204	GRANTS AND CONTRIBUTIONS GENERAL	100		

TOTAL RECURRENT EXPENDITURE	580,810,000	580,810,000	0.00%
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**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	130,000,000	130,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,050,000	1,050,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	545,000	545,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	1,300,000	1,300,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	105,000	105,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	52,000	52,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	54,000	54,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022004	MEDICAL EXPENSES-LOCAL			
	TOTAL RECURRENT EXPENDITURE	134,106,000	134,106,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES		12,000,000	Staff are on secondment	100.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	500,000	500,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	500,000	500,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220226	OTHER SERVICES - GENERAL	500,000	500,000		0.00%
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
	TOTAL RECURRENT EXPENDITURE	2,930,000	14,930,000		80.38%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION

022800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	6,000,000	12,000,000	Salary of secondedStaff deleted	50.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
220224	MAINTENANCE SERVICES - GENERAL	3,100,000	3,100,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	500,000,000	Non essential expenditure amount reduce to support fight COVID-19	96.00%
220228	FUEL & LUBRICANTS - GENERAL	945,000	945,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	480,000,000	400,000,000	The Increment is for already incurred expenditure	-20.00%
220229	FINANCIAL CHARGES - GENERAL	88,000	88,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	525,000	525,000		0.00%
22022001	REFRESHMENT & MEALS				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	52,000	52,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
TOTAL RECURRENT EXPENDITURE		511,010,000	917,010,000		44.27%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF WORKS

Q222900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	530,000,000	530,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	10,000,000	10,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	14,000,000	14,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	50,000,000	50,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL	23,000,000	23,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	90,000,000	90,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			

220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000		0.00%
22022001	REFRESHMENT & MEALS				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
TOTAL RECURRENT EXPENDITURE		737,000,000	737,000,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF TRANSPORT

O22900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,000,000	10,000,000	Salary for seconded staff deleted	90.00%
21010101	SALARY				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	2,000,000	5,000,000	Allowance for Seconded staff deleted	60.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,000,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	8,000,000	8,000,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	8,000,000	8,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220225	TRAINING - GENERAL	2,000,000	2,000,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	7,000,000	7,000,000		0.00%
22022001	REFRESHMENT & MEALS				
	TOTAL RECURRENT EXPENDITURE	64,000,000	76,000,000		15.79%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO EXPRESS TRANSPORT CORPORATION

22905300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST	120,000,000	120,000,000	0.00%
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,473,000	8,473,000	0.00%
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY	20,000,000	20,000,000	0.00%
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,800,000	1,800,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	5,000,000	5,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	0.00%
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			
22022042	RECURRENT ADJUSTMENT			

2203					
220301	STAFF LOAN AND ADVANCE	1,000,000	1,000,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		171,273,000	171,273,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO ROADS MAINTENANCE AGENCY

'023400400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	107,350,000	107,350,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,369,000	5,369,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,038,000	1,038,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	4,000,000	4,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
22022704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	50,000,000	50,000,000	0.00%
22022705	ARCHITECTURAL SERVICES			
220228	FUEL & LUBRICANTS - GENERAL	416,000	416,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	104,000	104,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
2203				
220301	STAFF LOAN	519,000	519,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS	110		

220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	178,796,000	178,796,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

O51400100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	129,150,000	129,150,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,250,000	5,250,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000	0.00%
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING	2,000,000	2,000,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	2,000,000	0.00%
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	100,000	100,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	2,000,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000	0.00%
22022406	OTHER MAINTENANCE SERVICES	3,000,000	3,000,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	3,150,000	3,150,000	0.00%
22022502	INTERNATIONAL TRAINING			
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0.00%

22022801	MOTOR VEHICLE FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
TOTAL RECURRENT EXPENDITURE		175,150,000	175,150,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	43,483,000	43,483,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	9,026,000	9,026,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	2,625,000	2,625,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES	300,000,000	300,000,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL	3,150,000	3,150,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
220224	MAINTENANCE SERVICES - GENERAL	1,050,000	1,050,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	10,000,000	10,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES	2,100,000	2,100,000	0.00%
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	420,000	420,000	0.00%
220229	FINANCIAL CHARGES - GENERAL	420,000	420,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			

220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	3,000,000	3,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	500,000		0.00%
22022021	ELECTION-LOGISTICS SUPPORT				
220301	STAFF LOANS & ADVANCE	210,000	210,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000	400,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
TOTAL RECURRENT EXPENDITURE		381,434,000	381,434,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

RURAL ELECTRIFICATION BOARD

23100300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	67,531,000	67,531,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	7,000,000	7,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	160,000	160,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220301	STAFF LOANS AND ADVANCES	300,000	300,000	0.00%
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	84,991,000	84,991,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE HOUSING CORPORATION

25301000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	68,869,000	68,869,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	3,500,000	3,500,000	0.00%
21020101	NON REGULAR ALLOWANCES			
21030101	GRATUITY			
21030102	PENSION	32,500,000	32,500,000	0.00%
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	2,500,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES	238,000	238,000	0.00%
22022206	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000	1,200,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS	306,000	306,000	0.00%
22022304	MAGAZINES & PERIODICALS	286,000	286,000	0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000	1,200,000	0.00%
22022306	PRINTING OF SECURITY DOCUMENTS	1,200,000	1,200,000	0.00%
22022309	UNIFORMS & OTHER CLOTHING	420,000	420,000	0.00%

220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000	1,100,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	2,043,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	4,371,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000	340,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	226,000		0.00%
22022406	OTHER MAINTENANCE SERVICES	226,000	226,000		0.00%
22022413	MINOR ROAD MAINTENANCE	2,205,000	2,205,000		0.00%
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	714,000	714,000		0.00%
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022605	CLEANING & FUMIGATION SERVICES	315,000	315,000		0.00%
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	525,000	525,000		0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES	551,000	551,000		0.00%
22022704	ENGINEERING SERVICES	441,000	441,000		0.00%
22022705	ARCHITECTURAL SERVICES	661,000	661,000		0.00%
22022706	SURVEYING SERVICES	330,000	330,000		0.00%
22022709	AUDITING OF ACCOUNTS	1,500,000	1,500,000		0.00%
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	1,191,000	1,191,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	567,000	567,000		0.00%
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000	226,000		0.00%
22022902	INSURANCE PREMIUM	170,000	170,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000	2,800,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	596,000	596,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	357,000	357,000		0.00%
22022006	POSTAGES & COURIER SERVICES	525,000	525,000		0.00%
22022007	WELFARE PACKAGES	1,500,000	1,500,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	113,000		0.00%
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	525,000		0.00%
22022021	ELECTION-LOGISTICS SUPPORT				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	1,050,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
TOTAL RECURRENT EXPENDITURE		138,387,000	138,387,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF YOUTH EMPOWERMENT AND SPORTS

O53900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	41,000,000	41,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	2,000,000	2,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,600,000	2,600,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	200,000	200,000	0.00%
22022201	ELECTRICITY CHARGES			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	1,450,000	1,450,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220225	TRAINING - GENERAL	1,145,000	1,145,000	0.00%
22022501	LOCAL TRAINING			
22022607	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0.00%
22022701	FINANCIAL CONSULTING			
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	139,000	139,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	76,000	76,000	0.00%
22022001	REFRESHMENT & MEALS			
22022042	RECURRENT ADJUSTMENT			
2203		40,000	40,000	0.00%
220301	STAFF LOANS AND ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
	TOTAL RECURRENT EXPENDITURE	52,240,000	52,240,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE SPORT COUNCIL

'053905100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	154,000,000	154,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	7,000,000	7,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	5,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	0.00%
22022302	BOOKS			
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000	1,500,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	100,000	100,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES	1,000,000	1,000,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	500,000	500,000	0.00%
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000	0.00%
22022701	FINANCIAL CONSULTING			
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	185,400,000	185,400,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

EL-KANEMI WARRIORS FOOTBALL CLUB

'053905300200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	80,000,000	80,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	3,000,000	3,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	2,500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	800,000	800,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	2,500,000	2,500,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL	900,000	900,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	500,000	500,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220301	STAFF LOAN	200,000	200,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			

TOTAL RECURRENT EXPENDITURE	92,480,000	92,480,000	0.00%
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**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES

O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	580,000,000	580,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	18,000,000	18,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	100,000,000	100,000,000	0.00%
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL	2,500,000	2,500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	6,000,000	6,000,000	0.00%
22022501	LOCAL TRAINING			
220228	FUEL & LUBRICANTS - GENERAL	200,000	200,000	0.00%
22022801	MOTOR VEHICLE FUEL COST	300,000	300,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST	500,000,000	500,000,000	0.00%
220229	FINANCIAL CHARGES - GENERAL	600,000	600,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	1,225,600,000	1,225,600,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

RURAL WATER SUPPLY AND SANITATION AGENCY

'025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	80,000,000	80,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	6,000,000	6,000,000	0.00%
21020101	NON REGULAR ALLOWANCES	5,000,000	5,000,000	0.00%
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING	20,000,000	20,000,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
2203				
220301				
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS	800,000	800,000	0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	TOTAL RECURRENT EXPENDITURE	129,900,000	129,900,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF RELIGIOUS AFFAIRS

'055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	13,000,000	13,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	8,000,000	8,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	1,000,000	1,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0.00%
22022701	FINANCIAL CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000	0.00%
22022801	MOTOR VEHICLE FUEL COST	100,000	100,000	0.00%
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022007	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE,SUGAR, ETC)	400,000,000	400,000,000	0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
2203				
220301	STAFF LOANS AND ADVANCE			
	TOTAL RECURRENT EXPENDITURE	435,000,000	435,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION

'055200300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	15,000,000	15,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	1,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	20,000	20,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	20,000	20,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220301	STAFF LOANS AND ADVANCE			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	16,110,000	16,110,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE COUCL FOR ULAMAS

055200400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	200,000	200,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	10,000	10,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	200,000	200,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	200,000	200,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	200,000	200,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220226	OTHER SERVICES - GENERAL	200,000	200,000	0.00%
22022601	SECURITY SERVICES			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022804	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
2203				
220301	STAFF LOAN			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	1,160,000	1,160,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

ISLAMIC PREACHING BOARD

'055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	14,000,000	14,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	250,000	250,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	20,000	20,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	20,000	20,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	14,610,000	14,610,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

PILGRIMS WELFARE BOARD

'011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	31,000,000	31,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	900,000	900,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	900,000	900,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	60,000	60,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
2203				
220301	STAFF LOANS AND ADVANCES	100,000	100,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	33,560,000	33,560,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

ISLAMIC RESEARCH CENTRE

'055200500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	18,500,000	18,500,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	360,000	360,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	350,000	350,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
220226	OTHER SERVICES - GENERAL	390,000	390,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
	TOTAL RECURRENT EXPENDITURE	19,900,000	19,900,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MDA: MINISTRY OF ENVIRONMENT

CODE: O53500100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	274,550,000	274,550,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	10,500,000	10,500,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	5,759,000	5,759,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,229,000	3,229,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	4,050,000	4,050,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	8,839,000	8,839,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	328,000	328,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,189,000	2,189,000	0.00%
22022701	FINANCIAL CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022804	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	500,000	500,000	0.00%
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	131			

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	3,291,000	3,291,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	313,735,000	313,735,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE ENVIRONMENTAL PROTECTION AGENCY

'053501600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	725,000,000	725,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	30,000,000	30,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	500,000	500,000	0.00%
22022202	TELEPHONE CHARGES	360,000	360,000	0.00%
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES	126,000	126,000	0.00%
22022205	WATER RATES	500,000	500,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,000	720,000	0.00%
22022302	BOOKS	70,000	70,000	0.00%
22022303	NEWSPAPERS	100,000	100,000	0.00%
22022304	MAGAZINES & PERIODICALS	150,000	150,000	0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,200,000	1,200,000	0.00%
22022309	UNIFORMS & OTHER CLOTHING	1,500,000	1,500,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000	50,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE	480,000	480,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000	240,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	1,000,000	0.00%
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000	1,000,000	0.00%
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE	2,500,000	2,500,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	1,000,000	1,000,000	0.00%
22022502	INTERNATIONAL TRAINING	1,000,000	1,000,000	0.00%
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
22022602	OFFICE RENT	500,000	500,000	0.00%
22022603	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,000,000	0.00%
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000	0.00%
22022606	LAND USE CHARGES			
22022607	RESCUE SERVICES	2,000,000	2,000,000	0.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022706	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
22022708	MEDICAL CONSULTING	2,000,000	2,000,000	0.00%
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000	0.00%
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	116,000	116,000	0.00%
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS	960,000	960,000	0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	480,000	480,000	0.00%
22022003	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0.00%
22022004	MEDICAL EXPENSES-LOCAL	500,000	500,000	0.00%
22022006	POSTAGES & COURIER SERVICES	500,000	500,000	0.00%
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000	300,000	0.00%
22022041	CONTINGENCY	500,000	500,000	0.00%
22022042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOAN			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000	250,000	0.00%
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000	250,000	0.00%
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
TOTAL RECURRENT EXPENDITURE		794,052,000	794,052,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE TROPICAL FOREST ACTION PROGRAMME

'021510900300

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	25,000	26,250	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
220222	UTILITIES - GENERAL	20,000	21,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	20,000	21,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
220228	FUEL & LUBRICANTS - GENERAL	15,000	15,750	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	20,000	21,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220301	STAFF LOAN				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	TOTAL RECURRENT EXPENDITURE	100,000	105,000		4.76%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

FOREST RESERVE MANAGEMENT

'021510900400

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	20,000	21,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	20,000	21,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	50,000	52,500	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
220220	MISCELLANEOUS EXPENSES GENERAL	50,000	52,500	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	4.76%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
	TOTAL RECURRENT EXPENDITURE	140,000	147,000		4.76%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE AFFORESTATION PROJECT

'053505600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	100,000,000	117,000,000	salary of retired staff deleted	14.53%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000		0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
220222	UTILITIES - GENERAL	100,000	100,000		0.00%
22022201	ELECTRICITY CHARGES				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	500,000	500,000		0.00%
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000		0.00%
22022001	REFRESHMENT & MEALS				
22022004	MEDICAL EXPENSES-LOCAL				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	103,800,000	120,800,000		14.07%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	223,645,000	223,645,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,000,000	5,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS			
21020223	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	25,000,000	25,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,355,000	1,355,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			

22022703	LEGAL SERVICES				
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000		0.00%
22022001	REFRESHMENT & MEALS				
2203					
220301	STAFF LOANS & ADVANCES	500,000	500,000		0.00%
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
TOTAL RECURRENT EXPENDITURE		267,000,000	267,000,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD

'025305600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	59,000,000	59,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,250,000	5,250,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	500,000	500,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,000,000	1,000,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS	525,000	525,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
220225	TRAINING - GENERAL	525,000	525,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
TOTAL RECURRENT EXPENDITURE		68,000,000	68,000,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	67,200,000	67,200,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	8,363,000	8,363,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	20,000,000	40,000,000	50.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,301,000	1,301,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,680,000	1,680,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	36,750,000	36,750,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
220225	TRAINING - GENERAL	2,100,000	2,100,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	120,000,000	120,000,000	0.00%
22022601	SECURITY SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	520,000	520,000	0.00%

22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	870,000	870,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	216,000	216,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	44,000,000	84,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	47.62%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
220301	STAFF LOANS AND ADVANCES	2,000,000	2,000,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000	300,000,000		0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	TOTAL RECURRENT EXPENDITURE	605,000,000	665,000,000		9.02%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

LOCAL GOVERNMENT PENSION BOARD

11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	8,406,000	8,406,000	0.00%
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	152,000	152,000	0.00%
22022202	TELEPHONE CHARGES	579,000	579,000	0.00%
22022203	INTERNET ACCESS CHARGES	1,125,000	1,125,000	0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES	127,000	127,000	0.00%
22022205	WATER RATES	66,000	66,000	0.00%
22022206	SEWAGE CHARGES	110,000	110,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,433,000	1,433,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS	317,000	317,000	0.00%
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000	0.00%
22022306	PRINTING OF SECURITY DOCUMENTS	661,000	661,000	0.00%
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING	132,000	132,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	520,000	520,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	550,000	550,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	716,000	716,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	772,000	772,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	298,000	298,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	496,000	496,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	496,000	496,000	0.00%
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	152,000	152,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	2,756,000	2,756,000	0.00%
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			

22022601	SECURITY SERVICES	1,508,000	1,508,000	0.00%
22022602	OFFICE RENT	600,000	600,000	0.00%
22022603	RESIDENTIAL RENT			
22022607	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING	551,000	551,000	0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	661,000	661,000	0.00%
22022703	LEGAL SERVICES			
22022708	MEDICAL CONSULTING			
22022709	AUDITING OF ACCOUNTS	1,200,000	1,200,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	621,000	621,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST	1,000,000	1,000,000	0.00%
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	145,000	145,000	0.00%
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022004	MEDICAL EXPENSES-LOCAL	661,000	661,000	0.00%
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES	8,000,000	8,000,000	0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000	110,000	0.00%
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000	165,000	0.00%
22022021	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY	2,205,000	2,205,000	0.00%
TOTAL RECURRENT EXPENDITURE		38,791,000	38,791,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF POVERTY ALLEVIATION

O51300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	115,000,000	115,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	525,000	525,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,125,000	2,125,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,000,000	0.00%
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	500,000	500,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000	50,000	0.00%
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000	0.00%
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL	1,000,000	1,000,000	0.00%
22022006	POSTAGES & COURIER SERVICES	200,000	200,000	0.00%
22022007	WELFARE PACKAGES	146	1,500,000	0.00%

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000	300,000		0.00%
	TOTAL RECURRENT EXPENDITURE	126,700,000	126,700,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY	118,327,000	118,327,000	0.00%
210101	SALARIES AND WAGES			
21010101	SALARY			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,520,000	2,520,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000	525,000	0.00%
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES	240,000	240,000	0.00%
22022203	INTERNET ACCESS CHARGES	640,000	640,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000	0.00%
22022302	BOOKS	60,000	60,000	0.00%
22022303	NEWSPAPERS	60,000	60,000	0.00%
22022304	MAGAZINES & PERIODICALS	10,000	10,000	0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,500,000	1,500,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000	525,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000	949,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000	105,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000	157,000	0.00%
22022406	OTHER MAINTENANCE SERVICES	157,000	157,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	5,000,000	5,000,000	0.00%
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING	10,000,000	10,000,000	0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	1,207,000	1,207,000	0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	15,000	15,000	0.00%
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS	525,000	525,000	0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000	0.00%
22022003	PUBLICITY & ADVERTISEMENTS	157,000	157,000	0.00%

22022004	MEDICAL EXPENSES-LOCAL	525,000	525,000		0.00%
22022006	POSTAGES & COURIER SERVICES	178,000	178,000		0.00%
22022007	WELFARE PACKAGES	525,000	525,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000	1,050,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	200,000		0.00%
22050107	HEALTH SUBSIDY				
TOTAL RECURRENT EXPENDITURE		148,232,000	148,232,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

CIVIL SERVICE COMMION

014700100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	90,000,000	90,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	6,000,000	6,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	5,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,500,000	3,500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,500,000	0.00%
220225	TRAINING - GENERAL	15,000,000	15,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000	2,500,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	1,500,000	1,500,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000		0.00%
220301	STAFF LOANS AND ADVANCE				
TOTAL RECURRENT EXPENDITURE		137,500,000	137,500,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

LOCAL GOVERNMENT SERVICE COMMISSION

O14700200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	78,000,000	78,000,000	0.00%
21010101	SALARY			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,000,000	5,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	900,000	900,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	500,000	500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	600,000	600,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	700,000	700,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	5,000,000	5,000,000	0.00%
22022501	LOCAL TRAINING			
22022606	LAND USE CHARGES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022701	FINANCIAL CONSULTING			
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000	0.00%
22022001	REFRESHMENT & MEALS			
	TOTAL RECURRENT EXPENDITURE	92,700,000	92,700,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY

O11200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY	635,000,000	635,000,000		0.00%
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000,000	280,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	370,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	400,000,000	Amount left to cover already incurred expenditure	75.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	170,000,000	Amount left to cover already incurred expenditure	88.24%
22022105	CONSTITUENCY VISITATION	500,000,000	500,000,000		0.00%
220222	UTILITIES - GENERAL	100,000,000	100,000,000		0.00%
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	21,000,000	21,000,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
220224	MAINTENANCE SERVICES - GENERAL	100,000,000	100,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	160,000,000	160,000,000		0.00%
22022502	INTERNATIONAL TRAINING	100,000,000	160,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic)	37.50%
220226	OTHER SERVICES - GENERAL	20,000,000			
22022601	SECURITY SERVICES	35,000,000	35,000,000		0.00%
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	20,000,000	20,000,000		0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	20,000,000		0.00%
220228	FUEL & LUBRICANTS - GENERAL	200,000,000	200,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	663,000	663,000		0.00%

22022902	INSURANCE PREMIUM	600,000	600,000	0.00%
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220220	MISCELLANEOUS EXPENSES GENERAL	900,000,000	1,200,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	25.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	60,000,000	60,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,000,000	30,000,000		0.00%
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
22022043	OUT FIT ALLOWANCE	50,000,000	50,000,000		0.00%
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220301	STAFF LOANS & ADVANCES	2,000,000	2,000,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000	4,000,000		0.00%
TOTAL RECURRENT EXPENDITURE		3,728,263,000	4,518,263,000		17.48%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	100,000,000	100,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	7,341,000	7,341,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,520,000	3,520,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	20,000,000	20,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
22022503	N/A			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	5,500,000	5,500,000		0.00%
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000		0.00%
22022001	REFRESHMENT & MEALS	10,000,000	10,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
TOTAL RECURRENT EXPENDITURE		199,361,000	199,361,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE

O32605100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	700,000,000	700,000,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS	50,000,000	50,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000	30,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000,000	80,000,000	Amount left to cover already incurred expenditure	50.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000	60,000,000	Amount left to cover already incurred expenditure	50.00%
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	1,000,000	1,000,000		0.00%
22022202	TELEPHONE CHARGES	4,000,000	4,000,000		0.00%
22022203	INTERNET ACCESS CHARGES	9,500,000	9,500,000		0.00%
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	3,000,000	3,000,000		0.00%
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000		0.00%
22022302	BOOKS	15,000,000	15,000,000		0.00%
22022303	NEWSPAPERS	2,000,000	2,000,000		0.00%
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000		0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	3,000,000		0.00%
22022306	PRINTING OF SECURITY DOCUMENTS	2,000,000	2,000,000		0.00%
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	4,000,000	12,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic)	66.67%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	16,000,000	16,000,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000	18,000,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000,000	21,000,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,000,000		0.00%
22022406	OTHER MAINTENANCE SERVICES	10,000,000	10,000,000		0.00%

22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

22022501	LOCAL TRAINING	20,000,000	20,000,000		0.00%
22022502	INTERNATIONAL TRAINING	10,000,000	26,000,000	Amount left to cover already incurred expenditure	61.54%
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	2,625,000	2,625,000		0.00%
22022602	OFFICE RENT	7,000,000	7,000,000		0.00%
22022603	RESIDENTIAL RENT	1,000,000	1,000,000		0.00%
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	2,000,000	2,000,000		0.00%
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	8,000,000	8,000,000		0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000		0.00%
22022703	LEGAL SERVICES	12,000,000	12,000,000		0.00%
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	40,000,000	40,000,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000	15,000,000		0.00%
22022803	PLANT / GENERATOR FUEL COST	20,000,000	20,000,000		0.00%
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	200,000	200,000		0.00%
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	6,000,000	6,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	20,000,000	20,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000		0.00%
22022007	WELFARE PACKAGES	2,000,000	2,000,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000	14,000,000		0.00%
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000	200,000		0.00%
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	1,500,000	1,500,000		0.00%
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
TOTAL RECURRENT EXPENDITURE		1,256,025,000	1,350,025,000		6.96%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

AREA COURT

'032605400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	235,000,000	235,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000	0.00%
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	1,384,000	1,384,000	0.00%
22022202	TELEPHONE CHARGES	200,000	200,000	0.00%
22022203	INTERNET ACCESS CHARGES	100,000	100,000	0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES	50,000	50,000	0.00%
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	26,000	26,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000	50,000	0.00%
22022302	BOOKS	5,000,000	5,000,000	0.00%
22022303	NEWSPAPERS	25,000	25,000	0.00%
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000	50,000	0.00%
22022309	UNIFORMS & OTHER CLOTHING	15,000	15,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	22,000	22,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000	850,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	350,000	350,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	225,000	225,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000	250,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	350,000	350,000	0.00%
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	316,000	316,000	0.00%
22022502	INTERNATIONAL TRAINING			
220228	FUEL & LUBRICANTS - GENERAL	161		

22022801	MOTOR VEHICLE FUEL COST	230,000	230,000		0.00%
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	10,000	10,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	200,000	200,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	150,000	150,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000		0.00%
22022006	POSTAGES & COURIER SERVICES	50,000	50,000		0.00%
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000		0.00%
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000	39,000		0.00%
22022042	RECURRENT ADJUSTMENT				
	TOTAL RECURRENT EXPENDITURE	257,242,000	257,242,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

SHARIA COURT OF APPEAL

O32605300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	78,000,000	78,000,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS				
21020101	NON REGULAR ALLOWANCES				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000	15,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	66.67%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	600,000	600,000		0.00%
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	300,000	300,000		0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000		0.00%
22022302	BOOKS				
22022303	NEWSPAPERS	75,000	75,000		0.00%
22022309	UNIFORMS & OTHER CLOTHING	525,000	525,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	315,000	315,000		0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000		0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000	525,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	750,000	750,000		0.00%
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	5,000,000	10,000,000	Non essential expenditure (amount reduced to support fight COVID-19 pandemic	50.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	252,000	252,000		0.00%
22022803	PLANT / GENERATOR FUEL COST	3,682,000	3,682,000		0.00%
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	163			

220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	2,100,000	2,100,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	15,000,000	15,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES	52,000	52,000		0.00%
220301	STAFF LOANS AND ADVANCES				
TOTAL RECURRENT EXPENDITURE		121,751,000	136,751,000		10.97%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

JUDICIAL SERVICE COMMISSION

O31801100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	49,200,000	49,200,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000	9,500,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	937,000	937,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	1,200,000	1,200,000	0.00%
22022202	TELEPHONE CHARGES	150,000	150,000	0.00%
22022203	INTERNET ACCESS CHARGES	1,150,000	1,150,000	0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES	80,000	80,000	0.00%
22022205	WATER RATES			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	97,000	97,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400,000	400,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS	25,000	25,000	0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000	50,000	0.00%
22022309	UNIFORMS & OTHER CLOTHING	75,000	75,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000	80,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000	75,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000	25,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	150,000	150,000	0.00%
22022406	OTHER MAINTENANCE SERVICES	58,000	58,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	2,000,000	2,000,000	0.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING	100,000	100,000	0.00%
22022702	INFORMATION TECHNOLOGY CONSULTING	130,000	130,000	0.00%
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	520,000	520,000	0.00%
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	250,000	250,000	0.00%
220220	MISCELLANEOUS EXPENSES GENERAL			

22022001	REFRESHMENT & MEALS	5,200,000	5,200,000	0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000	0.00%
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000	4,100,000	0.00%
22022004	MEDICAL EXPENSES-LOCAL	4,100,000	4,100,000	0.00%
22022006	POSTAGES & COURIER SERVICES	67,000	67,000	0.00%
22022007	WELFARE PACKAGES	1,000,000	1,000,000	0.00%
TOTAL RECURRENT EXPENDITURE		86,869,000	86,869,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

O11200400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	63,000,000	63,000,000	0.00%
21010101	SALARY			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	60,000,000	60,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	21,000,000	21,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	11,000,000	11,000,000	0.00%
22022302	BOOKS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220225	TRAINING - GENERAL	17,000,000	17,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	689,000	689,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	109,000	109,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	25,000,000	25,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220301	STAFF LOANS AND ADVANCES			
	TOTAL RECURRENT EXPENDITURE	202,798,000	202,798,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE INDEPENDENT ELECTORAL COMMISSION

O14800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	8,134,000	8,134,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	4,000,000	4,000,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000	7,500,000		0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	3,000,000		0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,000,000	Amount removed due to lockdown and cancellation of international travels	100.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,000,000	Amount removed due to lockdown and cancellation of international travels	100.00%
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000		0.00%
22022202	TELEPHONE CHARGES	1,700,000	1,700,000		0.00%
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000		0.00%
22022205	WATER RATES	1,000,000	1,000,000		0.00%
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,800,000	2,800,000		0.00%
22022302	BOOKS	1,400,000	1,400,000		0.00%
22022303	NEWSPAPERS	1,000,000	1,000,000		0.00%
22022304	MAGAZINES & PERIODICALS	700,000	700,000		0.00%
22022309	UNIFORMS & OTHER CLOTHING	1,000,000	1,000,000		0.00%
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000		0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000		0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	2,000,000	2,000,000		0.00%
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	168			

22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000	1,000,000		0.00%
22022605	CLEANING & FUMIGATION SERVICES	1,500,000	1,500,000		0.00%
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000	1,000,000		0.00%
22022703	LEGAL SERVICES	1,000,000	1,000,000		0.00%
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000		0.00%
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000		0.00%
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000		0.00%
22022004	MEDICAL EXPENSES-LOCAL	2,000,000	2,000,000		0.00%
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000		0.00%
22022007	WELFARE PACKAGES	1,000,000	1,000,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	1,000,000		0.00%
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
TOTAL RECURRENT EXPENDITURE		57,834,000	66,834,000		13.47%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF HIGHER EDUCATION

'051800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	35,000,000	35,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000	0.00%
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	759,000	759,000	0.00%
22022202	TELEPHONE CHARGES	525,000	525,000	0.00%
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000	3,000,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS	64,000	64,000	0.00%
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000	0.00%
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS	2,608,000	2,608,000	0.00%
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	2,520,000	2,520,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000	3,050,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000	7,000,000	0.00%
22022406	OTHER MAINTENANCE SERVICES	710,000	710,000	0.00%
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	3,625,000	3,625,000	0.00%
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	50,000	50,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	0.00%

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	150,000	150,000		0.00%
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
2203	INSURANCE PREMIUM				
220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
TOTAL RECURRENT EXPENDITURE		88,061,000	88,061,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES

CODE: O12500600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	212,834,000	212,834,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,500,000	1,500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	436,000	436,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,575,000	1,575,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
2203				
220301	STAFF LOAN & ADVANCES	545,000	545,000	0.00%
	TOTAL RECURRENT EXPENDITURE	220,900,000	220,900,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

KASHIM IBRAHIM COLLEGE OF EDUCATION

'051701900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	850,000,000	850,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	20,000,000	20,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,000,000	3,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	30,000,000	30,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
	TOTAL RECURRENT EXPENDITURE	911,000,000	911,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	717,500,000	717,500,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000	0.00%
22022302	BOOKS	1,000,000	1,000,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000	1,500,000	0.00%
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,000,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,000,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS			
	TOTAL RECURRENT EXPENDITURE	727,000,000	727,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

RAMAT POLYTECHNIC '051701800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	1,023,475,000	1,023,475,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	10,000,000	10,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	3,116,000	3,116,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,050,000	1,050,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	400,000	400,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220228	FUEL & LUBRICANTS - GENERAL	519,000	519,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
2203				
220301	STAFF LOANS AND ADVANCES	1,000,000	1,000,000	0.00%
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	1,041,650,000	1,041,650,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE LIBRARY BOARD

'051700800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	126,000,000	126,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	8,000,000	8,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,000,000	3,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
220225	TRAINING - GENERAL	2,000,000	2,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN	176		

TOTAL RECURRENT EXPENDITURE	148,000,000	148,000,000	0.00%
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**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

COLLEGE OF EDUCATION WAKA-BIU '051701900200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY	890,000,000	890,000,000	0.00%
210101	SALARIES AND WAGES			
21010101	SALARY			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,512,000	1,512,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,500,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
	TOTAL RECURRENT EXPENDITURE	904,512,000	904,512,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY

'051701000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	520,000,000	520,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	7,000,000	0.00%
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	0.00%
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000	0.00%
22022202	TELEPHONE CHARGES	500,000	500,000	0.00%
22022203	INTERNET ACCESS CHARGES	500,000	500,000	0.00%
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES	1,000,000	1,000,000	0.00%
22022209	INTERACTIVE LEARNING NETWORK	200,000	200,000	0.00%
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	500,000	0.00%
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS	400,000	400,000	0.00%
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	1,000,000	0.00%
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000	500,000	0.00%
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	200,000	200,000	0.00%
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000	300,000	0.00%
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000	440,000	0.00%
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	770,000	0.00%
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000	165,000	0.00%
22022405	MAINTENANCE OF PLANTS/GENERATORS	275,000	275,000	0.00%
22022406	OTHER MAINTENANCE SERVICES			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	990,000	990,000	0.00%
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
22022709	AUDITING OF ACCOUNTS			

220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	123,000	123,000		0.00%
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000	114,000		0.00%
22022803	PLANT / GENERATOR FUEL COST	139,000	139,000		0.00%
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000		0.00%
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	190,000	190,000		0.00%
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000		0.00%
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES	50,000	50,000		0.00%
22022007	WELFARE PACKAGES	50,000	50,000		0.00%
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000		0.00%
22022009	SPORTING ACTIVITIES	50,000	50,000		0.00%
22022010	DIRECT TEACHING & LABORATORY COST	50,000	50,000		0.00%
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000		0.00%
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
	TOTAL RECURRENT EXPENDITURE	539,856,000	539,856,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

'051700300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	497,000,000	497,000,000	0.00%
21010101	SALARY			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	125,000,000	125,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	3,000,000	3,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	200,000,000	200,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	10,000,000	10,000,000	0.00%
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	0.00%
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000	0.00%
22022002	HONORARIUM & SITTING ALLOWANCE			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	20,000,000	20,000,000	0.00%
	TOTAL RECURRENT EXPENDITURE	876,000,000	876,000,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE SCHOLARSHIP BOARD

'051705600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	14,000,000	14,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,000,000	5,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	3,000,000	0.00%
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	0.00%
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	500,000	500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0.00%
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000	0.00%
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	300,000	300,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	60,000	60,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220301	STAFF LOAN & ADVANCES			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	33,360,000	33,360,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE UNIVERSITY

'051702100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	350,000,000	350,000,000	0.00%
21010101	SALARY			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000	0.00%
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	2,000,000	0.00%
22022201	ELECTRICITY CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022804	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
TOTAL RECURRENT EXPENDITURE		364,100,000	364,100,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

NOMADIC EDUCATION

'051701100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	12,096,000	12,096,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,752,000	1,752,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	262,000	262,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	105,000	105,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	105,000	105,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	14,320,000	14,320,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

EDUCATION ENDOWMENT FUND

'051706500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	7,468,000	7,468,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	1,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	250,000	250,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220226	OTHER SERVICES - GENERAL	100,000	100,000	0.00%
22022601	SECURITY SERVICES			
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	20,000	20,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
220220	MISCELLANEOUS EXPENSES GENERAL	250,000	250,000	0.00%
22022041	CONTINGENCY			
	TOTAL RECURRENT EXPENDITURE	9,638,000	9,638,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BUDGET & PLANNING

O22000300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	300,000,000	300,000,000	0.00%
21010101	SALARY	21,000,000	21,000,000	0.00%
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
220222	UTILITIES - GENERAL	6,000,000	6,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	70,000,000	105,000,000	33.33%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	10,000,000	10,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING	25,000,000	25,000,000	0.00%
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000	0.00%
22022001	REFRESHMENT & MEALS			
220301	STAFF LOANS			
2204	GRANTS AND CONTRIBUTIONS GENERAL			

220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000	100,000		0.00%
	TOTAL RECURRENT EXPENDITURE	450,200,000	485,200,000		7.21%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

'021600100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	715,269,000	715,269,000	0.00%
21010101	SALARY			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	8,000,000	8,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	5,000,000	5,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	5,000,000	5,000,000	0.00%
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000	0.00%
22022701	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000	0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	760,269,000	760,269,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO LIVESTOCK PROJECT

21511100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY	10,000,000	10,000,000	0.00%
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	250,000	250,000	0.00%
21020101	NON REGULAR ALLOWANCES			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	500,000	500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	250,000	250,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022804	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000	0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
220301	STAFF LOANS AND ADVANCES	50,000	50,000	0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	11,700,000	11,700,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES

O111101900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	25,000,000	25,000,000	0.00%
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	5,000,000	5,000,000	0.00%
21020101	NON REGULAR ALLOWANCES			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	1,000,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,000,000	1,000,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000		0.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000		0.00%
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000		0.00%
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000		0.00%
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
2203					
220301	STAFF LOANS	1,000,000	1,000,000		0.00%
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000		0.00%
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
	TOTAL RECURRENT EXPENDITURE	47,100,000	47,100,000		0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY

O11113200101

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020	PERCENTAGE REDUCTION
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	0.00%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,500,000	2,500,000	0.00%
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000	0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
220225	TRAINING - GENERAL	1,000,000	1,000,000	0.00%
22022501	LOCAL TRAINING			
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000	0.00%
22022601	SECURITY SERVICES			
22022603	RESIDENTIAL RENT			
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000	0.00%
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000	0.00%
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000	0.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
	TOTAL RECURRENT EXPENDITURE	26,500,000	26,500,000	0.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT

'055300600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	13,000,000	13,000,000		0.00%
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,974,000	1,974,000		0.00%
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	30,000,000	80,000,000	Amount reduced to support fight COVID-19 Pandemic	62.50%
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	44,000	44,000		0.00%
22022201	ELECTRICITY CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL	4,400,000	4,400,000		0.00%
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
220224	MAINTENANCE SERVICES - GENERAL	80,000,000	80,000,000		0.00%
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
220225	TRAINING - GENERAL	5,000,000	5,000,000		0.00%
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	20,000,000	20,000,000		0.00%
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	30,000,000	Amount reduced to support fight COVID-19 Pandemic	50.00%
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL	60,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	40.00%
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	4,000,000	9,000,000	Amount reduced to support fight COVID-19 Pandemic	55.56%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000	Amount reduced to support fight COVID-19 Pandemic	90.00%
220402	FOREIGN GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000	Amount reduced to support fight COVID-19 Pandemic	90.00%
TOTAL RECURRENT EXPENDITURE		243,418,000	443,418,000		45.10%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

Borno State Agency for sustainable Development for Humanitarain Responses '055300200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	70,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	30.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	70,000,000	100,000,000		30.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

Borno State Agency for public procurementn '011101000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	50.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	50,000,000	100,000,000		50.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

Fiscal Responsibility Commission

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	30,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	70.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	30,000,000	100,000,000		70.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

Borno State Contributory Healthcare Management Agency

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	50.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	50,000,000	100,000,000		50.00%

**BORNO STATE BUDGET 2020
REVISED RECURRENT EXPENDITURE**

Borno State Traffic Management Agency

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	ORIGINAL BUDGET 2020		PERCENTAGE REDUCTION
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000	Amount reduced to support fight COVID-19 Pandemic	50.00%
22022001	REFRESHMENT & MEALS				
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	TOTAL RECURRENT EXPENDITURE	50,000,000	100,000,000		50.00%

BORNO STATE GOVERNMENT

SUMMARY OF REVISED BUDGET 2020

		N
A. <u>REVENUE</u>		
1 Ministries/Departments	17,616,249,000	
2 Boards and Parastatals	790,442,000	
3 Stabilization Revenue Fund	-	18,406,691,000
B. <u>ALLOCATION FROM THE FEDERATION ACCOUNT</u>		
1 Statutory Allocation	31,855,720,000	
2 Value Added Tax (VAT)	13,720,243,000	
3 Special Fund (EXCESS CRUDE)	3,363,744,000	<u>48,939,707,000</u>
Total Recurrent Revenue		<u>67,346,398,000</u>
C. <u>Estimated Recurrent Expenditure</u>		
1 Personnel Costs (Ministries/Departments)		29,502,723,000
2 Overhead Cost (Ministries/Departments)		20,659,549,000
3 Consolidated Revenue Fund Charges		150,700,000
4 Pension and Gratuity		<u>6,210,000,000</u>
TOTAL RECURRENT EXPENDITURE		<u>56,522,972,000</u>
D. <u>Recurrent Surplus</u>		<u>10,823,426,000</u>
E. <u>Estimated Capital Receipts.</u>		
1 Opening Balance		2,500,000,000
2 Transfer from Consolidated Revenue Fund		10,823,426,000
3 External Loans		-
4 Internal Loans		9,500,000,000
5 Grants		21,605,950,000
6 Miscellaneous		500,000,000
7 LOCAL CONTRIBUTIONS FOR COVID-19 RESPONSE		2,650,000,000
8 COVID-19 RESPONSE FUND - OTHERS		6,260,000,000
Total Capital Receipts		<u>53,839,376,000</u>
F. <u>Estimated Capital Expenditure</u>		
1 General Administration		3,649,000,000
2 Economic Sector		29,801,000,000
3 Law and Justice		261,050,000
4 Social Sector		18,628,326,000
Total Capital Expenditure		<u>52,339,376,000</u>
G. <u>BUDGET SIZE</u>		<u>108,862,348,000</u>

DEFICIT/SUPLUS