

**BORNO STATE GOVERNMENT  
2016 BUDGET  
SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2016 - 2018)**

|           |   | BUDGET<br>2016        | BUDGET<br>2017        | BUDGET<br>2018        | TOTAL 3 YEARS<br>BUDGET | BUDGET /<br>SUPPLEMENTARY<br>2015 | ACTUAL<br>2014 |
|-----------|---|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|----------------|
|           |   | N                     | N                     | N                     | N                       | N                                 | N              |
| <b>01</b> | <b>ADMINISTRATIVE SECTOR</b>              |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 2,478,377,658         | 2,602,296,541         | 2,732,411,368         | 7,813,085,567           | 2,413,650,850                     |                |
|           | Overhead Cost                             | 5,752,721,352         | 6,040,357,420         | 6,342,375,291         | 18,135,454,062          | 16,393,341,827                    |                |
|           | Consolidated Revenue Fund Charges         | 0                     | -                     | -                     | 0                       | 0                                 |                |
|           | Capital Expenditure                       | 17,490,456,448        | 18,364,979,270        | 19,283,228,234        | 55,138,663,952          | 18,712,017,500                    |                |
|           | <b>Administrative Sector Sub-Total</b>    | <b>25,721,555,458</b> | <b>27,007,633,231</b> | <b>28,358,014,892</b> | <b>81,087,203,581</b>   | <b>37,519,010,177</b>             |                |
| <b>02</b> | <b>ECONOMIC SECTOR</b>                    |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 16,446,415,453        | 17,268,736,225        | 18,132,173,037        | 51,847,324,714          | 20,315,206,557                    |                |
|           | Overhead Cost                             | 1,649,719,320         | 1,732,205,286         | 1,818,815,550         | 5,200,740,156           | 11,089,726,806                    |                |
|           | Consolidated Revenue Fund Charges         | 0                     | -                     | -                     | 0                       | 130,799,550.00                    |                |
|           | Capital Expenditure                       | 54,415,702,658        | 57,136,487,791        | 59,993,312,181        | 171,545,502,631         | 69,454,801,275                    |                |
|           | <b>Economic Sector Sub-Total</b>          | <b>72,511,837,431</b> | <b>76,137,429,303</b> | <b>79,944,300,768</b> | <b>228,593,567,502</b>  | <b>100,990,534,188</b>            |                |
| <b>03</b> | <b>LAW &amp; JUSTICE SECTOR</b>           |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 1,614,603,373         | 1,695,333,542         | 1,780,100,219         | 5,090,037,133           | 1,231,880,550                     |                |
|           | Overhead Cost                             | 299,198,571           | 314,158,500           | 329,866,425           | 943,223,495             | 529,826,050                       |                |
|           | Consolidated Revenue Fund Charges         |                       |                       |                       |                         |                                   |                |
|           | Capital Expenditure                       | 1,125,277,920         | 1,181,541,816         | 1,240,618,907         | 3,547,438,643           | 1,183,350,000                     |                |
|           | <b>Law &amp; Justice Sector Sub-Total</b> | <b>3,039,079,864</b>  | <b>3,191,033,857</b>  | <b>3,350,585,550</b>  | <b>9,580,699,271</b>    | <b>2,945,056,600</b>              |                |

|           |   |                        |                        |                        |                        |                          |  |
|-----------|---|------------------------|------------------------|------------------------|------------------------|--------------------------|--|
| <b>O5</b> | <b>SOCIAL SECTOR</b>                                |                        |                        |                        |                        |                          |  |
|           | Personnel Cost                                      | 29,570,776,895         | 31,049,315,739         | 32,601,781,526         | 93,221,874,160         | 28,948,550,192           |  |
|           | Overhead Cost                                       | 4,588,965,520          | 4,818,413,796          | 5,059,334,486          | 14,466,713,803         | 4,641,571,100            |  |
|           | Consolidated Revenue Fund Charges                   | 0                      | -                      | -                      | 0                      | 0                        |  |
|           | Capital Expenditure                                 | 33,906,007,024         | 35,601,307,375         | 37,381,372,744         | 106,888,687,143        | 37,722,363,749           |  |
|           | <b>Social Sector Sub-Total</b>                      | <b>68,065,749,439</b>  | <b>71,469,036,911</b>  | <b>75,042,488,756</b>  | <b>214,577,275,106</b> | <b>71,312,485,041</b>    |  |
|           |   |                        |                        |                        |                        |                          |  |
|           | <b>Total Expenditure Based on Function/Sector</b>   | <b>169,338,222,192</b> | <b>177,805,133,302</b> | <b>186,695,389,967</b> | <b>533,838,745,460</b> | <b>212,767,086,006.9</b> |  |
|           |   |                        |                        |                        |                        |                          |  |
|           | <b>Summary of Total Expenditure Based on Nature</b> |                        |                        |                        |                        |                          |  |
|           | Personnel Cost                                      | 50,110,173,378         | 52,615,682,047         | 55,246,466,149         | 157,972,321,574        | 52,909,288,149           |  |
|           | Overhead Cost                                       | 12,290,604,763         | 12,905,135,002         | 13,550,391,752         | 38,746,131,517         | 32,654,465,783           |  |
|           | Consolidated Revenue Fund Charges                   | 0                      | 0                      | 0                      | 0                      | 130,799,550              |  |
|           | Capital Expenditure                                 | 106,937,444,050        | 112,284,316,253        | 117,898,532,066        | 337,120,292,369        | 127,072,532,524          |  |
|           |   | <b>159,355,345,180</b> | <b>177,805,133,302</b> | <b>186,695,389,967</b> | <b>533,838,745,460</b> | <b>212,767,086,006.9</b> |  |
|           |   |                        |                        |                        |                        |                          |  |

**FIRST SCHEDULE**  
**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2016 - 2018)**

|           |   | BUDGET<br>2016        | BUDGET<br>2017        | BUDGET<br>2018        | TOTAL 3 YEARS<br>BUDGET | BUDGET /<br>SUPPLEMENTARY<br>2015 | ACTUAL<br>2014 |
|-----------|---|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|----------------|
|           |   | N                     | N                     | N                     | N                       | N                                 | N              |
| <b>01</b> | <b>ADMINISTRATIVE SECTOR</b>              |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 2,478,377,658         | 2,602,296,541         | 2,732,411,368         | 7,813,085,567           | 2,413,650,850                     |                |
|           | Overhead Cost                             | 5,752,721,352         | 6,040,357,420         | 6,342,375,291         | 18,135,454,062          | 16,393,341,827                    |                |
|           | Consolidated Revenue Fund Charges         | 0                     | -                     | -                     | 0                       | 0                                 |                |
|           | <b>Administrative Sector Sub-Total</b>    | <b>8,231,099,010</b>  | <b>8,642,653,960</b>  | <b>9,074,786,658</b>  | <b>25,948,539,629</b>   | <b>18,806,992,677</b>             |                |
| <b>02</b> | <b>ECONOMIC SECTOR</b>                    |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 16,446,415,453        | 17,268,736,225        | 18,132,173,037        | 51,847,324,714          | 20,315,206,557                    |                |
|           | Overhead Cost                             | 1,649,719,320         | 1,732,205,286         | 1,818,815,550         | 5,200,740,156           | 11,089,726,806                    |                |
|           | Consolidated Revenue Fund Charges         | 0                     | -                     | -                     | 0                       | 130799550                         |                |
|           | <b>Economic Sector Sub-Total</b>          | <b>18,096,134,773</b> | <b>19,000,941,511</b> | <b>19,950,988,587</b> | <b>57,048,064,871</b>   | <b>31,535,732,913</b>             |                |
| <b>03</b> | <b>LAW &amp; JUSTICE SECTOR</b>           |                       |                       |                       |                         |                                   |                |
|           | Personnel Cost                            | 1,614,603,373         | 1,695,333,542         | 1,780,100,219         | 5,090,037,133           | 1,231,880,550                     |                |
|           | Overhead Cost                             | 299,198,571           | 314,158,500           | 329,866,425           | 943,223,495             | 529,826,050                       |                |
|           | Consolidated Revenue Fund Charges         | -                     | -                     | -                     | 0                       | -                                 |                |
|           | <b>Law &amp; Justice Sector Sub-Total</b> | <b>1,913,801,944</b>  | <b>2,009,492,041</b>  | <b>2,109,966,643</b>  | <b>6,033,260,628</b>    | <b>1,761,706,600</b>              |                |

|           |   |                              |                              |                              |                               |                                 |  |
|-----------|---|------------------------------|------------------------------|------------------------------|-------------------------------|---------------------------------|--|
| <b>O4</b> | <b>SOCIAL SECTOR</b>                                |                              |                              |                              |                               |                                 |  |
|           | Personnel Cost                                      | 29,570,776,895               | 31,049,315,739               | 32,601,781,526               | 93,221,874,160                | 28,948,550,192                  |  |
|           | Overhead Cost                                       | 4,588,965,520                | 4,818,413,796                | 5,059,334,486                | 14,466,713,803                | 4,641,571,100                   |  |
|           | Consolidated Revenue Fund Charges                   |                              |                              |                              |                               |                                 |  |
|           | <b>Social Sector Sub-Total</b>                      | <b><u>34,159,742,415</u></b> | <b><u>35,867,729,536</u></b> | <b><u>37,661,116,012</u></b> | <b><u>107,688,587,963</u></b> | <b><u>33,590,121,292</u></b>    |  |
|           | <b>Total Expenditure Based on Function/Sector</b>   | <b><u>62,400,778,141</u></b> | <b><u>65,520,817,049</u></b> | <b><u>68,796,857,901</u></b> | <b><u>196,718,453,091</u></b> | <b><u>85,694,553,482</u></b>    |  |
|           | <b>Summary of Total Expenditure Based on Nature</b> |                              |                              |                              |                               |                                 |  |
|           | Personnel Cost                                      | 50,110,173,378               | 52,615,682,047               | 55,246,466,149               | 157,972,321,574               | 52,909,288,149                  |  |
|           | Overhead Cost                                       | 12,290,604,763               | 12,905,135,002               | 13,550,391,752               | 38,746,131,517                | 32,654,465,783                  |  |
|           | Consolidated Revenue Fund Charges                   | 0                            | 0                            | 0                            | 0                             | 130,799,550                     |  |
|           |   | <b><u>62,400,778,141</u></b> | <b><u>65,520,817,049</u></b> | <b><u>68,796,857,901</u></b> | <b><u>196,718,453,091</u></b> | <b><u>85,694,553,482.30</u></b> |  |

**2016 APPROVED BUDGET  
RECURRENT EXPENDITURE BY SECTOR**

|                 | MINISTRIES/DEPARTMENTS/BOARDS/PARAST.                         | BUDGET 2016          |                      |                      | APPROVED BUDGET 2015 |                      |                       |
|-----------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
|                 |   | PERSONNEL            | OVERHEAD             | TOTAL                | PERSONNEL            | OVERHEAD             | TOTAL                 |
|                 |   | COSTS                | COSTS                | COSTS                | COSTS                | COSTS                | COSTS                 |
| O1              | ADMINISTRATIVE SECTOR   | N                    | N                    | N                    | N                    | N                    | N                     |
| <b>O1110000</b> | <b>OFFICE OF THE GOVERNOR</b>                                 |                      |                      |                      |                      |                      |                       |
|                 | Government House  | 234,773,400          | 4,055,579,853        | 4,290,353,253        | 230,170,000          | 6,917,235,150        | 7,147,405,150         |
|                 | Office of the Deputy Governor                                 | 0                    | 102,055,590          | 102,055,590          | 0                    | 100,054,500          | 100,054,500           |
|                 | Monitoring and Special Duties                                 | 0                    | 34,970,073           | 34,970,073           | 0                    | 63,696,150           | 63,696,150            |
|                 | Youth Employment and Support Operations                       | 0                    | 18,742,500           | 18,742,500           | 0                    | 18,375,000           | 18,375,000            |
|                 | Office of the Secretary to the State Government               | 156,591,056          | 55,067,388           | 211,658,444          | 187,556,150          | 80,015,250           | 267,571,400           |
|                 | Office of the Head of Service                                 | 110,608,443          | 76,182,979           | 186,791,422          | 108,439,650          | 278,826,450          | 387,266,100           |
|                 | Establishment Department                                      | 37,705,524           | 15,288,452           | 52,993,976           | 36,966,200           | 24,792,600           | 61,758,800            |
|                 | Pension Department  | 10,144,410           | 6,377,732            | 16,522,142           | 9,945,500            | 16,056,600           | 26,002,100            |
|                 | Project Monitoring and Special Duties                         | 13,958,904           | 7,682,283            | 21,641,187           | 13,685,200           | 7,531,650            | 21,216,850            |
|                 | Cabinet and Council Affairs                                   | 18,452,090           | 19,772,802           | 38,224,892           | 21,607,850           | 19,385,100           | 40,992,950            |
|                 | Liaison Office, Lagos   | 17,792,421           | 6,363,882            | 24,156,303           | 17,443,550           | 6,239,100            | 23,682,650            |
|                 | Liaison Office, Abuja/Kaduna                                  | 33,738,540           | 26,460,126           | 60,198,666           | 33,077,000           | 25,941,300           | 59,018,300            |
|                 | Parastatals Department  | 15,273,276           | 4,690,980            | 19,964,256           | 20,177,750           | 4,599,000            | 24,776,750            |
|                 | Borno State House Of Assembly Service Commission              | 70,147,819           | 48,657,891           | 118,805,710          | 58,968,450           | 18,292,050           | 77,260,500            |
|                 | Borno State Independent Electoral Commission                  | 77,875,368           | 33,321,171           | 111,196,539          | 76,348,400           | 3,256,050            | 79,604,450            |
|                 | Office of the Auditor General                                 | 130,457,439          | 40,087,530           | 170,544,969          | 127,899,450          | 39,301,500           | 167,200,950           |
|                 | Civil Service Commission                                      | 107,717,956          | 18,502,596           | 126,220,552          | 97,752,250           | 18,139,800           | 115,892,050           |
|                 | Local Government Service Commission                           | 75,188,382           | 5,613,111            | 80,801,493           | 73,714,100           | 5,503,050            | 79,217,150            |
|                 | Borno State House of Assembly                                 | 341,299,400          | 794,579,337          | 1,135,878,737        | 291,470,000          | 778,999,250          | 1,070,469,250         |
|                 | Local Government Audit Department                             | 118,296,795          | 35,652,519           | 153,949,314          | 115,977,250          | 34,953,450           | 150,930,700           |
|                 | Min. of Home Affairs, Information & Culture                   | 215,150,742          | 136,063,503          | 351,214,245          | 193,297,350          | 253,042,650          | 446,340,000           |
|                 | Ministry of Inter Governmental Affairs and Special Duties     | 39,496,032           | 55,905,762           | 95,401,794           | 13,782,000           | 71,227,800           | 85,009,800            |
|                 | Ministry of Monitoring and Special Project                    | 0                    | 0                    | 0                    | 13,782,000           | 71,227,800           | 85,009,800            |
|                 |   | <b>1,824,667,997</b> | <b>5,597,618,060</b> | <b>7,422,286,057</b> | <b>1,742,060,100</b> | <b>8,856,691,250</b> | <b>10,598,751,350</b> |
|                 | <b>Boards &amp; Parastatals</b>                               |                      |                      |                      |                      |                      |                       |
|                 | HIV/AIDS Programme Development Project                        | 1,133,271            | 10,712,142           | 11,845,413           | 1,111,050            | 10,502,100           | 11,613,150            |
|                 | New Partnership for Africa Dev. (NEPAD)                       | 8,325,750            | 10,555,572           | 18,881,322           | 8,162,500            | 10,848,600           | 19,011,100            |
|                 | Local Government Pension Board                                | 50,285,592           | 2,377,620            | 52,663,212           | 49,299,600           | 2,331,000            | 51,630,600            |
|                 | Borno College of Business and Administrative Studies, Konduga | 284,331,222          | 12,043,395           | 296,374,617          | 278,756,100          | 11,807,250           | 290,563,350           |
|                 | Pilgrims Welfare Board  | 31,940,249           | 3,451,833            | 35,392,082           | 34,793,300           | 3,384,150            | 38,177,450            |
|                 | Informatics Institute   | 5,935,696            | 15,477,021           | 21,412,717           | 6,465,900            | 15,173,550           | 21,639,450            |

|           |  |                       |                      |                       |                         |                         |                         |
|-----------|--|-----------------------|----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
|           | Borno Radio Television Corporation                       | 221,744,598           | 59,192,029           | 280,936,627           | 241,551,850             | 58,031,400              | 299,583,250             |
|           | State Emergency Management Agency (SEMA)                 | 50,013,282            | 41,293,680           | 91,306,962            | 65,232,450              | 40,984,000              | 106,216,450             |
|           |  | <b>653,709,661</b>    | <b>155,103,292</b>   | <b>808,812,953</b>    | <b>685,372,750</b>      | <b>153,062,050</b>      | <b>838,434,800</b>      |
|           | <b>Sub Total Administrative Sector</b>                   | <b>2,478,377,658</b>  | <b>5,752,721,352</b> | <b>8,231,099,010</b>  | <b>2,427,432,850</b>    | <b>9,009,753,300</b>    | <b>11,437,186,150</b>   |
|           |  |                       |                      |                       |                         |                         |                         |
| <b>O2</b> | <b>ECONOMIC SECTOR</b>                                   |                       |                      |                       |                         |                         |                         |
|           | Ministry of Agriculture and Nat. Resources               | 642,172,365           | 35,774,919           | 677,947,284           | 629,580,750             | 35,373,450              | 664,954,200             |
|           | Ministry of Trade, Investment and Tourism                | 161,818,155           | 24,954,606           | 186,772,761           | 158,645,250             | 24,765,300              | 183,410,550             |
|           | Ministry of Finance Finance (Hqtrs)                      | 9,681,332,410         | 594,825,930          | 10,276,158,340        | 13,503,465,192          | 499,785,300             | 14,003,250,492          |
|           | Office of the Accountant General                         | 532,420,365           | 40,087,530           | 572,507,895           | 652,780,300             | 9,746,529,450           | 10,399,309,750          |
|           | Ministry of Housing and Rural Electrification            | 83,224,452            | 34,237,010           | 117,461,462           | 81,592,600              | 58,075,500              | 139,668,100             |
|           | Ministry of Water Resources                              | 616,926,912           | 36,810,285           | 653,737,197           | 573,801,600             | 59,676,750              | 633,478,350             |
|           | Ministry of Works and Transport                          | 569,405,535           | 173,352,218          | 742,757,753           | 612,375,250             | 19,953,150              | 632,328,400             |
|           | Ministry of Lands and Survey                             | 360,413,685           | 19,737,459           | 380,151,144           | 353,346,750             | 19,350,450              | 372,697,200             |
|           | Ministry of Budget and Planning                          | 258,947,291           | 180,918,206          | 439,865,497           | 234,262,050             | 113,645,300             | 347,907,350             |
|           | Ministry of Animal Resources and Fisheries Development   | 533,478,717           | 65,132,865           | 598,611,582           | 523,018,350             | 63,855,750              | 586,874,100             |
|           | Ministry of Transportation and Energy                    | 0                     |                      | 0                     | 13,782,000              | 71,227,800              | 85,009,800              |
|           | Ministry of Reconstruction, Rehabilitation and Resettle. | 14,057,640            | 72,652,356           | 86,709,996            | 14,057,640              | 72,652,356              | 86,709,996              |
|           |  | <b>13,454,197,527</b> | <b>1,278,483,384</b> | <b>14,732,680,911</b> | <b>17,350,707,732.0</b> | <b>10,784,890,556.0</b> | <b>28,135,598,288.0</b> |

| <b>Boards &amp; Parastatals</b>                  |                       |                      |                       |                       |                       |                       |  |
|--|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| Maiduguri International Hotel                    | 0                     | 7,746,543            | 7,746,543             | 0                     | 7,594,650             | 7,594,650             |  |
| Maiduguri Kano Motor Park and Market             | 23,334,091            | 2,707,488            | 26,041,579            | 25,418,400            | 2,654,400             | 28,072,800            |  |
| Boplas Industries Limited                        | 13,137,600            | 9,240,588            | 22,378,188            | 12,880,000            | 9,059,400             | 21,939,400            |  |
| Soda Ash Company Limited                         | 32,471,649            | 6,673,401            | 39,145,050            | 31,834,950            | 6,542,550             | 38,377,500            |  |
| Maiduguri Monday Market. Com.Ltd                 | 156,610,546           | 12,043,395           | 168,653,941           | 153,539,750           | 11,807,250            | 165,347,000           |  |
| Borno Wire and Nail company Ltd                  | 8,551,731             | 4,944,807            | 13,496,538            | 8,384,050             | 4,847,850             | 13,231,900            |  |
| Council for Arts and Culture                     | 101,828,232           | 38,892,294           | 140,720,526           | 99,831,600            | 38,129,700            | 137,961,300           |  |
| Rural Electrification Board                      | 201,254,619           | 6,673,401            | 207,928,020           | 197,308,450           | 6,542,550             | 203,851,000           |  |
| Borno Express Transport.Corp.                    | 111,812,245           | 64,374,903           | 176,187,148           | 109,619,848           | 63,412,650            | 173,032,498           |  |
| Borno State Tropical Forest Action Programme     | 0                     | 3,017,262            | 3,017,262             | 0                     | 2,958,100             | 2,958,100             |  |
| Borno state Housing Corporation                  | 125,773,439           | 4,137,273            | 129,910,712           | 123,307,293           | 4,056,150             | 127,363,443           |  |
| Forest Reserve Management                        | -                     | 3,451,833            | 3,451,833             | -                     | 3,384,150             | 3,384,150             |  |
| Borno Investment Company Ltd                     | 86,069,704            | 14,728,392           | 100,798,096           | 84,382,062            | 14,439,600            | 98,821,662            |  |
| Neital Nigeria Limited                           | 37,358,724            | 23,675,526           | 61,034,250            | 36,626,200            | 23,211,300            | 59,837,500            |  |
| Borno State Agricultural Mechanization Authority | 109,077,474           | 4,524,975            | 113,602,449           | 106,938,700           | 4,436,250             | 111,374,950           |  |
| Borno State Agricultural Development Programme   | 833,719,083           | 17,413,389           | 851,132,472           | 817,371,650           | 17,071,950            | 834,443,600           |  |
| Mohamet Lawan College of Agriculture             | 359,224,569           | 13,649,895           | 372,874,464           | 352,180,950           | 13,382,250            | 365,563,200           |  |
| Board of Internal Revenue                        | 348,478,206           | 55,670,580           | 404,148,786           | 341,645,300           | 54,579,000            | 396,224,300           |  |
| Borno State Urban Plan. &Dev. Board              | 64,774,488            | 8,821,827            | 73,596,315            | 63,504,400            | 8,648,850             | 72,153,250            |  |
| Borno Livestock Project                          | 27,237,672            | 6,673,401            | 33,911,073            | 26,703,600            | 6,542,550             | 33,246,150            |  |
| Borno State Afforestation Project                | 119,623,203           | 14,211,099           | 133,834,302           | 117,277,650           | 13,932,450            | 131,210,100           |  |
| Borno State Hotels Limited                       | 105,568,696           | 6,804,063            | 112,372,759           | 103,498,721           | 6,670,650             | 110,169,371           |  |
| Borno Supply Company                             | 19,311,201            | 4,258,296            | 23,569,497            | 18,932,550            | 4,174,800             | 23,107,350            |  |
| Road Maintenance Agency                          | 51,135,507            | 30,996,882           | 82,132,389            | 50,132,850            | 30,389,100            | 80,521,950            |  |
| Water Supply and Sanitation Agency               | 55,865,247            | 5,904,423            | 61,769,670            | 54,769,850            | 5,788,650             | 60,558,500            |  |
|  | <b>2,992,217,926</b>  | <b>371,235,936</b>   | <b>3,363,453,862</b>  | <b>2,936,088,825</b>  | <b>364,256,800</b>    | <b>3,300,345,625</b>  |  |
| <b>Sub Total Economic Sector</b>                 | <b>16,446,415,453</b> | <b>1,649,719,320</b> | <b>18,096,134,773</b> | <b>20,286,796,557</b> | <b>11,149,147,356</b> | <b>31,435,943,913</b> |  |

|           |  |                      |                      |                      |                      |                       |                       |
|-----------|--|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| <b>O3</b> | <b>LAW &amp; JUSTICE SECTOR</b>                            |                      |                      |                      |                      |                       |                       |
|           | Ministry of Justice  | 188,775,225          | 143,527,905          | 332,303,130          | 185,073,750          | 377,007,750           | 562,081,500           |
|           | High court of Justice                                      | 323,210,664          | 105,464,583          | 428,675,247          | 316,873,200          | 103,396,650           | 420,269,850           |
|           | Area Courts  | 219,378,285          | 7,759,395            | 227,137,680          | 215,076,750          | 7,607,250             | 222,684,000           |
|           | Sharia Court of Appeal                                     | 59,993,136           | 15,955,758           | 75,948,894           | 58,816,800           | 15,642,900            | 74,459,700            |
|           | Judicial Service Commission                                | 39,841,302           | 5,565,732            | 45,407,034           | 39,060,100           | 5,656,600             | 44,716,700            |
|           |  | <b>831,198,612</b>   | <b>278,273,373</b>   | <b>1,109,471,985</b> | <b>814,900,600</b>   | <b>509,311,150</b>    | <b>1,324,211,750</b>  |
|           | <b>Boards &amp; Parastatals</b>                            |                      |                      |                      |                      |                       |                       |
|           | Mohammed Goni College of Legal and Islamic Studies         | 585,679,863          | 12,676,356           | 598,356,219          | 231,759,400          | 12,427,800            | 244,187,200           |
|           | School for Higher Islamic Studies                          | 177,302,509          | 2,649,654            | 179,952,163          | 165,198,600          | 2,597,700             | 167,796,300           |
|           | Council on Prerogative of Mercy                            | 20,422,389           | 5,599,188            | 26,021,577           | 20,021,950           | 5,489,400             | 25,511,350            |
|           |  | <b>783,404,761</b>   | <b>20,925,198</b>    | <b>804,329,959</b>   | <b>416,979,950</b>   | <b>20,514,900</b>     | <b>437,494,850</b>    |
|           | <b>Total Law &amp; Justice Sector</b>                      | <b>1,614,603,373</b> | <b>299,198,571</b>   | <b>1,913,801,944</b> | <b>1,231,880,550</b> | <b>529,826,050</b>    | <b>1,761,706,600</b>  |
| <b>O5</b> | <b>SOCIAL SECTOR</b>                                       |                      |                      |                      |                      |                       |                       |
|           | Ministry of Women Affairs & Soc. Dev                       | 160,653,672          | 46,227,547           | 206,881,219          | 142,503,600          | 79,634,850            | 222,138,450           |
|           | Ministry of Sports Development                             | 58,554,477           | 21,872,246           | 80,426,723           | 57,406,350           | 21,396,900            | 78,803,250            |
|           | Ministry for Religious Affairs and Special Education       | 84,308,814           | 191,880,970          | 276,189,784          | 82,655,700           | 575,473,500           | 658,129,200           |
|           | Ministry of Environment                                    | 311,916,663          | 32,770,050           | 344,686,713          | 305,800,650          | 33,127,500            | 338,928,150           |
|           | Ministry for Local Government & Emirate Affairs            | 84,764,040           | 2,058,057,614        | 2,142,821,654        | 83,102,000           | 7,919,664,327         | 8,002,766,327         |
|           | Ministry of Poverty Alleviation & Youth Empowerment        | 232,830,045          | 41,754,669           | 274,584,714          | 228,264,750          | 49,862,200            | 278,126,950           |
|           | Ministry of Health   | 941,521,608          | 37,445,373           | 978,966,981          | 923,060,400          | 36,711,150            | 959,771,550           |
|           | Ministry of Education                                      | 401,408,352          | 643,739,902          | 1,045,148,254        | 393,537,600          | 1,062,730,100         | 1,456,267,700         |
|           | Ministry of Higher Education                               | 45,615,471           | 311,539,273          | 357,154,744          | 44,721,050           | 1,119,156,150         | 1,163,877,200         |
|           |  | <b>2,321,573,142</b> | <b>3,385,287,643</b> | <b>5,706,860,785</b> | <b>2,261,052,100</b> | <b>10,897,756,677</b> | <b>13,158,808,777</b> |
|           | <b>Boards &amp; Parastatals</b>                            |                      |                      |                      |                      |                       |                       |
|           | Hospitals Management Board                                 | 7,991,772,114        | 764,731,485          | 8,756,503,599        | 7,835,070,700        | 749,736,750           | 8,584,807,450         |
|           | Kashim Ibrahim college of Education                        | 959,363,907          | 55,003,347           | 1,014,367,254        | 940,552,850          | 53,924,850            | 994,477,700           |
|           | Borno State Sports Council                                 | 223,244,493          | 74,120,697           | 297,365,190          | 218,867,150          | 72,667,350            | 291,534,500           |
|           | EL-Kanemi Warriors Football Club                           | 70,436,457           | 55,540,989           | 125,977,446          | 69,055,350           | 54,451,950            | 123,507,300           |
|           | Umar Ibn Ibrahim EL-Kanemi College of Education, Scien.&Te | 492,105,936          | 12,693,747           | 504,799,683          | 482,456,800          | 12,444,850            | 494,901,650           |
|           | Borno State Board for Quaranic and Arabic Education        | 65,148,063           | 2,665,974            | 67,814,037           | 63,870,650           | 2,613,700             | 66,484,350            |
|           | Borno State Council for Ulamas                             | 431,358              | 2,563,974            | 2,995,332            | 422,900              | 2,513,700             | 2,936,600             |
|           | Ramat Polytechnic  | 1,446,710,472        | 14,189,679           | 1,460,900,151        | 1,418,343,600        | 13,911,450            | 1,432,255,050         |
|           | Islamic Preaching Board                                    | 16,142,112           | 15,266,034           | 31,408,146           | 15,825,600           | 14,966,700            | 30,792,300            |
|           | Borno State Library Board                                  | 133,553,649          | 10,483,917           | 144,037,566          | 130,934,950          | 10,278,350            | 141,213,300           |
|           | Borno State Environmental Protection Agency                | 847,573,131          | 17,413,389           | 864,986,520          | 830,954,050          | 17,071,950            | 848,026,000           |



|  |   |                       |                       |                       |                       |                       |                         |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
|  | College of Education ,Waka Biu              | 910,055,220           | 12,043,395            | 922,098,615           | 892,211,000           | 11,807,250            | 904,018,250             |
|  | National Youth Service Corps                | 0                     | 0                     | 0                     | 0                     | 3,384,150             | 3,384,150               |
|  | Education Endowment Fund                    | 15,864,570            | 5,063,688             | 20,928,258            | 15,553,500            | 4,964,400             | 20,517,900              |
|  | Agency For Mass Literacy                    | 430,389,255           | 6,843,945             | 437,233,200           | 421,950,250           | 6,709,750             | 428,660,000             |
|  | Borno State Scholarship Board               | 36,461,277            | 5,063,688             | 41,524,965            | 35,746,350            | 4,964,400             | 40,710,750              |
|  | Borno State University                      | 913,373,994           | 14,189,679            | 927,563,673           | 895,464,700           | 13,911,450            | 909,376,150             |
|  | Nomadic Education                           | 17,194,905            | 6,581,295             | 23,776,200            | 16,857,750            | 6,452,250             | 23,310,000              |
|  | Islamic Research Centre                     | 23,634,796            | 2,267,307             | 25,902,103            | 17,183,250            | 2,222,850             | 19,406,100              |
|  | Borno State Universal Basic Education Board | 7,018,162,632         | 85,598,196            | 7,103,760,828         | 6,880,551,600         | 84,919,800            | 6,965,471,400           |
|  | Primary Health Care Development Agency      | 1,529,337,277         | 16,493,400            | 1,545,830,677         | 1,501,209,642         | 21,840,650            | 1,523,050,292           |
|  | Teaching Service Board                      | 4,108,248,135         | 24,860,052            | 4,133,108,187         | 4,027,694,250         | 24,372,600            | 4,052,066,850           |
|  |   | <b>27,249,203,753</b> | <b>1,203,677,877</b>  | <b>28,452,881,630</b> | <b>26,710,776,892</b> | <b>1,190,131,150</b>  | <b>27,900,908,042</b>   |
|  | <b>Total Social Sector</b>                  | <b>29,570,776,895</b> | <b>4,588,965,520</b>  | <b>34,159,742,415</b> | <b>28,971,828,992</b> | <b>12,087,887,827</b> | <b>41,059,716,819</b>   |
|  | <b>GRAND TOTAL</b>                          | <b>50,110,173,378</b> | <b>12,290,604,763</b> | <b>62,400,778,141</b> | <b>52,917,938,949</b> | <b>32,776,614,533</b> | <b>85,694,553,481.8</b> |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
SUMMARY OF TOTAL RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD COSTS) FOR MDAs**

| ORG CODE<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE                            | APPROVED BUDGET<br>2016<br>N | PROPOSED ESTIMATE<br>2017<br>N | PROPOSED ESTIMATE<br>2018<br>N | APPROVED BUDGET<br>2015<br>N |
|------------------------------|---|------------------------------|--------------------------------|--------------------------------|------------------------------|
| <b>21000000</b>              | <b>PERSONNEL COST</b>                             |                              |                                |                                |                              |
| 21010100                     | Salaries & Wages                                  | 7,073,288,047                | 7,426,952,449                  | 7,798,300,072                  | 34,505,283,650               |
| 21010103                     | Consolidated Revenue Fund Charges (CRF)           | 137,339,528                  | 144,206,504                    | 151,416,829                    | 130,799,550                  |
| <b>TOTAL</b>                 |   | <b>7,210,627,575</b>         | <b>7,571,158,953</b>           | <b>7,949,716,901</b>           | <b>34,636,083,200</b>        |
| <b>21020100</b>              | <b>Allowances</b>                                 | 820,412,320                  | 861,432,936                    | 904,504,583                    | 719,656,950                  |
| <b>TOTAL</b>                 |   | <b>8,031,039,895</b>         | <b>8,432,591,889</b>           | <b>8,854,221,484</b>           | <b>35,355,740,150</b>        |
| <b>22000000</b>              | <b>OTHER RECURRENT COSTS</b>                      |                              |                                |                                |                              |
| <b>22010100</b>              | <b>Social Benefits</b>                            |                              |                                |                                |                              |
| 22010101                     | Gratuity  | 6,086,722,583                | 6,391,058,712                  | 6,710,611,648                  | 2,625,000,000                |
| 22010102                     | Pension   | 3,401,186,619                | 3,571,245,950                  | 3,749,808,248                  | 3,990,000,000                |
| 22010102                     | Death Benefits                                    |                              |                                |                                | -                            |
|                              |   |                              | <b>9,962,304,662</b>           | <b>10,460,419,895</b>          | <b>6,615,000,000</b>         |
|                              | <b>Total Personnel Cost</b>                       | <b>17,518,949,097</b>        | <b>18,394,896,552</b>          | <b>19,314,641,379</b>          | <b>41,970,740,150</b>        |
| <b>22020000</b>              | <b>OVERHEAD COST:</b>                             |                              |                                |                                |                              |
| 22020100                     | Travels & Transport - General                     | 1,152,169,540                | 1,209,778,017                  | 1,270,266,918                  | 1,303,253,700                |
|                              |   |                              |                                |                                | -                            |
| 22020200                     | Utilities - General                               | 269,196,541                  | 282,656,368                    | 296,789,186                    | 504,513,450                  |
|                              |   |                              |                                |                                | -                            |
| 22020300                     | Materials & Supplies - General                    | 1,123,282,202                | 1,179,446,312                  | 1,238,418,628                  | 1,811,868,450                |
|                              |   |                              |                                |                                | -                            |
| 22020400                     | Maintenance Services - General                    | 662,604,216                  | 695,734,427                    | 730,521,148                    | 1,756,785,450                |
|                              |   |                              |                                |                                | -                            |
| 22020500                     | Training - General                                | 297,269,624                  | 312,133,105                    | 327,739,760                    | 752,984,400                  |
|                              |   |                              |                                |                                | -                            |
| 22020600                     | Other Services - General                          | 1,804,213,750                | 1,894,424,438                  | 1,989,145,659                  | 4,381,555,500                |
|                              |   |                              |                                |                                | -                            |
| 22020700                     | Consultancy & Professional Services - General     | 111,465,973                  | 117,039,272                    | 122,891,235                    | 280,912,800                  |
|                              |   |                              |                                |                                | -                            |
| 22020800                     | Fuel & Lubricants - General                       | 65,111,139                   | 68,366,696                     | 71,785,031                     | 30,082,500                   |
|                              |   |                              |                                |                                | -                            |
| 22020900                     | Financial Charges - General                       | 59,253,636                   | 62,216,318                     | 65,327,134                     | 45,691,800                   |
|                              |   |                              |                                |                                | -                            |
| 22021000                     | Miscellaneous Expenses - General                  | 1,397,072,334                | 1,466,925,951                  | 1,540,272,248                  | 3,681,975,150                |
|                              |   |                              |                                |                                | -                            |
| 22030100                     | Staff Loans & Advances                            | 101,719,248                  | 106,805,210                    | 112,145,471                    | 372,835,050                  |
|                              |   |                              |                                |                                | -                            |
| 22040100                     | Local Grants & Contributions                      | 1,261,739,311                | 1,324,826,276                  | 1,391,067,590                  | 620,619,300                  |
|                              |   |                              |                                |                                | -                            |
| 22040200                     | Foreign Grants & Contributions                    | -                            | -                              | -                              | -                            |
|                              |   |                              |                                |                                | -                            |
| 22050100                     | Subsidies to Govt Owned Companies & Parastat      | -                            | -                              | -                              | -                            |
|                              |   |                              |                                |                                | -                            |
| 22050200                     | Subsidies to Private Companies                    | -                            | -                              | -                              | -                            |
|                              |   |                              |                                |                                | -                            |
| 22060100                     | Foreign Interest/Discount                         | -                            | -                              | -                              | -                            |
|                              |   |                              |                                |                                | -                            |
| 22060200                     | Domestic Interest/Discount                        | -                            | -                              | -                              | -                            |
|                              |   |                              |                                |                                | -                            |
| 22060300                     | Insurance Premium                                 | 178,337,673                  | 187,254,557                    | 196,617,284                    | 773,076,150                  |
|                              |   |                              |                                |                                | -                            |
| 22070100                     | Transfer to Other Fund                            |                              |                                |                                | 1,442,238,000                |
|                              | <b>Total Overhead Cost</b>                        | <b>8,483,435,186</b>         | <b>8,907,606,946</b>           | <b>9,352,987,293</b>           | <b>17,758,391,700</b>        |
|                              | <b>RECURRENT SUBVENTION TO BOARDS &amp; PARAS</b> | <b>26,415,516,847</b>        | <b>27,736,292,690</b>          | <b>29,123,107,324</b>          | <b>30,784,275,900</b>        |
|                              | <b>Total Recurrent Expenditure</b>                | <b>52,417,901,130</b>        | <b>55,038,796,187</b>          | <b>57,790,735,996</b>          | <b>62,958,227,000</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| GOVERNMENT HOUSE<br>ORG CODE 011100100100 |   | BUDGET<br>2016       | PROPOSED ESTIMATE<br>2017 | PROPOSED ESTIMATE<br>2018 | APPROVED BUDGET<br>2015 |
|---|---|----------------------|---------------------------|---------------------------|-------------------------|
| ECONOMIC<br>CODE                          | DETAILS OF EXPENDITURE                          |                      |                           |                           | N                       |
| <b>21000000</b>                           | <b>PERSONNEL COST</b>                           |                      |                           |                           |                         |
| 21010100                                  | Salaries & Wages                                | 208,839,135          | 219,281,092               | 230,245,146               | 204,744,250             |
| 21020100                                  | Allowances                                      | 25,934,265           | 27,230,978                | 28,592,527                | 25,425,750              |
|   |   | <b>234,773,400</b>   | <b>246,512,070</b>        | <b>481,285,470</b>        | <b>230,170,000</b>      |
| <b>22000000</b>                           | <b>OTHER RECURRENT COSTS</b>                    |                      |                           |                           |                         |
| 22010100                                  | Social Benefits                                 |                      |                           |                           |                         |
|   | <b>Total Personnel Cost</b>                     | <b>234,773,400</b>   | <b>246,512,070</b>        | <b>481,285,470</b>        | <b>230,170,000</b>      |
| <b>22020000</b>                           | <b>OVERHEAD COST:</b>                           |                      |                           |                           |                         |
| 22020100                                  | Travels & Transport - General                   | 589,050,000          | 618,502,500               | 649,427,625               | 577,500,000             |
| 22020200                                  | Utilities - General                             | 64,260,000           | 67,473,000                | 70,846,650                | 63,000,000              |
| 22020300                                  | Materials & Supplies - General                  | 128,520,000          | 134,946,000               | 141,693,300               | 126,000,000             |
| 22020400                                  | Maintenance Services - General                  | 131,691,428          | 138,275,999               | 145,189,799               | 1,109,501,400           |
| 22020500                                  | Training - General                              | 26,775,000           | 28,113,750                | 29,519,438                | 26,250,000              |
| 22020600                                  | Other Services - General                        | 2,394,045,250        | 2,513,747,513             | 2,639,434,888             | 4,307,887,500           |
| 22020700                                  | Consultancy & Professional Services - General   | 3,896,298            | 4,091,113                 | 4,295,669                 | 3,819,900               |
| 22020800                                  | Fuel & Lubricants - General                     |                      |                           |                           |                         |
| 22020900                                  | Financial Charges - General                     |                      |                           |                           |                         |
| 22021000                                  | Miscellaneous Expenses - General                | 676,872,000          | 710,715,600               | 746,251,380               | 663,600,000             |
| 22030100                                  | Staff Loans & Advances                          | 11,245,500           | 11,807,775                | 12,398,164                | 11,025,000              |
| 22040100                                  | Local Grants & Contributions                    | 29,224,377           | 30,685,596                | 32,219,876                | 28,651,350              |
| 22040200                                  | Foreign Grants & Contributions                  |                      |                           |                           |                         |
| 22050100                                  | Subsidies to Govt Owned Companies & Parastatals |                      |                           |                           |                         |
| 22050200                                  | Subsidies to Private Companies                  |                      |                           |                           |                         |
| 22060100                                  | Foreign Interest/Discount                       |                      |                           |                           |                         |
| 22060200                                  | Domestic Interest/Discount                      |                      |                           |                           |                         |
| 22060300                                  | Insurance Premium                               |                      |                           |                           |                         |
| 22070100                                  | Transfer to Other Fund                          |                      |                           |                           |                         |
|   | <b>Total Overhead Cost</b>                      | <b>4,055,579,853</b> | <b>4,258,358,846</b>      | <b>4,471,276,788</b>      | <b>6,917,235,150</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>4,290,353,253</b> | <b>4,504,870,916</b>      | <b>4,952,562,258</b>      | <b>7,147,405,150</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| DEPUTY GOVERNOR'S OFFICE |   |                    |                             |                             |                           |
|--------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE O11100100200    |   |                    |                             |                             |                           |
| ECONOMIC CODE            | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>          | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                 | Salaries & Wages                                | -                  | -                           | -                           | -                         |
| 21020100                 | Allowances                                      | -                  | -                           | -                           | -                         |
|                          |   | -                  | -                           | -                           | -                         |
| <b>22000000</b>          | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                 | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                          | <b>Total Personnel Cost</b>                     | -                  | -                           | -                           | -                         |
| <b>22020000</b>          | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                 | Travels & Transport - General                   | 32,471,649         | 34,095,231                  | 35,799,993                  | 31,834,950                |
| 22020200                 | Utilities - General                             | 1,441,566          | 1,513,644                   | 1,589,327                   | 1,413,300                 |
| 22020300                 | Materials & Supplies - General                  | 12,935,538         | 13,582,315                  | 14,261,431                  | 12,681,900                |
| 22020400                 | Maintenance Services - General                  | 31,172,526         | 32,731,152                  | 34,367,710                  | 30,561,300                |
| 22020500                 | Training - General                              | 1,299,123          | 1,364,079                   | 1,432,283                   | 1,273,650                 |
| 22020600                 | Other Services - General                        |                    |                             |                             |                           |
| 22020700                 | Consultancy & Professional Services - General   | 1,303,407          | 1,368,577                   | 1,437,006                   | 1,277,850                 |
| 22020800                 | Fuel & Lubricants - General                     | 2,040,000          | 2,142,000                   | 2,249,100                   | 2000000                   |
| 22020900                 | Financial Charges - General                     |                    |                             |                             |                           |
| 22021000                 | Miscellaneous Expenses - General                | 12,992,658         | 13,642,291                  | 14,324,405                  | 12,737,900                |
| 22030100                 | Staff Loans & Advances                          | 5,100,000          | 5,355,000                   | 5,622,750                   | 5,000,000                 |
| 22040100                 | Local Grants & Contributions                    | 1,299,123          | 1,364,079                   | 1,432,283                   | 1,273,650                 |
| 22040200                 | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                 | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                 | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                 | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                 | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                 | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                 | Transfer to Other Fund                          |                    |                             |                             |                           |
|                          | <b>Total Overhead Cost</b>                      | <b>102,055,590</b> | <b>107,158,370</b>          | <b>112,516,288</b>          | <b>100,054,500</b>        |
|                          | <b>Total Recurrent Expenditure</b>              | <b>102,055,590</b> | <b>107,158,370</b>          | <b>112,516,288</b>          | <b>100,054,500</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| GOVERNOR'S OFFICE                                     |   |                   |                   |                   |                   |
|---|---|-------------------|-------------------|-------------------|-------------------|
| SPECIAL SERVICES OFFICE (Monitoring & Special Duties) |   |                   |                   |                   |                   |
| ORG CODE  |   | BUDGET            | PROPOSED ESTIMATE | PROPOSED ESTIMATE | APPROVED BUDGET   |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | 2016              | 2017              | 2018              | 2015              |
|   |   | N                 | N                 | N                 | N                 |
| <b>21000000</b>                                       | <b>PERSONNEL COST</b>                           |                   |                   |                   |                   |
| 21010100  | Salaries & Wages                                | 12,321,666        | 12,937,749        | 13,584,637        | -                 |
| 21020100  | Allowances                                      | 1,232,167         |                   |                   | -                 |
|   |   | <b>13,553,833</b> |                   |                   | <b>-</b>          |
| <b>22000000</b>                                       | <b>OTHER RECURRENT COSTS</b>                    |                   |                   |                   |                   |
| 22010100  | Social Benefits                                 |                   |                   |                   | -                 |
|   | <b>Total Personnel Cost</b>                     |                   |                   |                   |                   |
| <b>22020000</b>                                       | <b>OVERHEAD COST:</b>                           |                   |                   |                   |                   |
| 22020100  | Travels & Transport - General                   | 7,173,332         | 7,531,999         | 7,908,599         | 16,836,600        |
| 22020200  | Utilities - General                             | 4,622,436         | 4,853,558         | 5,096,236         | 4,531,800         |
| 22020300  | Materials & Supplies - General                  | 8,342,019         | 8,759,120         | 9,197,076         | 8,178,450         |
| 22020400  | Maintenance Services - General                  | 1,453,427         | 1,526,098         | 1,602,403         | 11,228,850        |
| 22020500  | Training - General                              | 6,932,583         | 7,279,212         | 7,643,173         | 6,796,650         |
| 22020600  | Other Services - General                        |                   |                   |                   |                   |
| 22020700  | Consultancy & Professional Services - General   | 1,240,218         | 1,302,229         | 1,367,340         | 1,215,900         |
| 22020800  | Fuel & Lubricants - General                     | 2,040,000         | 2,142,000         | 2,249,100         | 2000000           |
| 22020900  | Financial Charges - General                     | 102,000           | 107,100           | 112,455           | 100,000           |
| 22021000  | Miscellaneous Expenses - General                | 2,568,185         | 2,696,594         | 2,831,424         | 12,321,750        |
| 22030100  | Staff Loans & Advances                          |                   |                   |                   |                   |
| 22040100  | Local Grants & Contributions                    | 495,873           | 520,667           | 546,700           | 486,150           |
| 22040200  | Foreign Grants & Contributions                  |                   |                   |                   |                   |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                   |                   |                   |
| 22050200  | Subsidies to Private Companies                  |                   |                   |                   |                   |
| 22060100  | Foreign Interest/Discount                       |                   |                   |                   |                   |
| 22060200  | Domestic Interest/Discount                      |                   |                   |                   |                   |
| 22060300  | Insurance Premium                               |                   |                   |                   |                   |
| 22070100  | Transfer to Other Fund                          |                   |                   |                   |                   |
|   | <b>Total</b>                                    | <b>34,970,073</b> | <b>36,718,577</b> | <b>38,554,505</b> | <b>63,696,150</b> |
|   | <b>Total Recurrent Expenditure</b>              | <b>48,523,906</b> | <b>36,718,577</b> | <b>38,554,505</b> | <b>63,696,150</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| GOVERNOR'S OFFICE<br>YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION |   |                   |                        |                        |                      |
|---|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE  | O11101800100                                    |                   |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100  | Salaries & Wages                                |                   |                        |                        | -                    |
| 21020100  | Allowances                                      |                   |                        |                        | -                    |
|   |   |                   | -                      | -                      | -                    |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100  | Social Benefits                                 |                   |                        |                        | -                    |
|   | <b>Total Personnel Cost</b>                     |                   |                        |                        |                      |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100  | Travels & Transport - General                   | 3,060,000         | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020200  | Utilities - General                             | 3,060,000         | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020300  | Materials & Supplies - General                  | 7,140,000         | 7,497,000              | 7,871,850              | 7,000,000            |
| 22020400  | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500  | Training - General                              |                   |                        |                        |                      |
| 22020600  | Other Services - General                        | 3,442,500         |                        |                        | 3,375,000            |
| 22020700  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800  | Fuel & Lubricants - General                     | 1,020,000         |                        |                        | 1000000              |
| 22020900  | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000  | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100  | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100  | Transfer to Other Fund                          |                   |                        |                        |                      |
|   | <b>Total</b>                                    | <b>18,742,500</b> | <b>14,994,000</b>      | <b>15,743,700</b>      | <b>18,375,000</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>18,742,500</b> | <b>14,994,000</b>      | <b>15,743,700</b>      | <b>18,375,000</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| GOVERNOR'S OFFICE<br>SECRETARY TO THE STATE GOVERNMENT (SSG) |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE   | O11101300100                                    |                    |                             |                             |                           |
| ECONOMIC CODE  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>  | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 142,355,506        | 149,473,281                 | 156,946,945                 | 170,205,950               |
| 21020100   | Allowances                                      | 14,235,550         | 14,947,328                  | 15,694,694                  | 17,350,200                |
|  |   | <b>156,591,056</b> | <b>164,420,609</b>          | <b>172,641,639</b>          | <b>187,556,150</b>        |
| <b>22000000</b>  | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100   | Social Benefits                                 |                    |                             |                             | -                         |
|  | <b>Total Personnel Cost</b>                     | <b>156,591,056</b> | <b>164,420,609</b>          | <b>172,641,639</b>          | <b>187,556,150</b>        |
| <b>22020000</b>  | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 6,727,031          | 7,063,383                   | 7,416,552                   | 15,399,050                |
| 22020200   | Utilities - General                             | 5,507,133          | 5,782,490                   | 6,071,614                   | 4,515,000                 |
| 22020300   | Materials & Supplies - General                  | 4,604,229          | 4,834,440                   | 5,076,162                   | 4,513,950                 |
| 22020400   | Maintenance Services - General                  | 6,365,288          | 6,683,552                   | 7,017,730                   | 15,044,400                |
| 22020500   | Training - General                              | 3,069,486          | 3,222,960                   | 3,384,108                   | 3,009,300                 |
| 22020600   | Other Services - General                        | 9,798,098          | 10,288,003                  | 10,802,403                  | 19,409,900                |
| 22020700   | Consultancy & Professional Services - General   | 308,448            | 323,870                     | 340,064                     | 302,400                   |
| 22020800   | Fuel & Lubricants - General                     | 1,326,000          |                             |                             | 1,000,000                 |
| 22020900   | Financial Charges - General                     | 153,000            |                             |                             | 100,000                   |
| 22021000   | Miscellaneous Expenses - General                | 14,264,649         | 14,977,881                  | 15,726,776                  | 13,984,950                |
| 22030100   | Staff Loans & Advances                          | 153,000            |                             |                             |                           |
| 22040100   | Local Grants & Contributions                    | 2,791,026          | 2,930,577                   | 3,077,106                   | 2,736,300                 |
| 22040200   | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300   | Insurance Premium                               |                    |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total</b>                                    | <b>55,067,388</b>  |                             |                             | <b>80,015,250</b>         |
|  | <b>Total Recurrent Expenditure</b>              | <b>211,658,444</b> |                             |                             | <b>267,571,400</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| NATIONAL YOUTH SERVICE CORPS |   |             |                        |                        |                      |
|------------------------------|---|-------------|------------------------|------------------------|----------------------|
| ORG CODE                     |   |             |                        |                        |                      |
| ECONOMIC CODE                | DETAILS OF EXPENDITURE                          | BUDGET 2016 | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                              |   | N           | N                      | N                      | N                    |
| <b>21000000</b>              | <b>PERSONNEL COST</b>                           |             |                        |                        |                      |
| 21010100                     | Salaries & Wages                                |             |                        |                        | -                    |
| 21020100                     | Allowances                                      |             |                        |                        | -                    |
|                              |   |             |                        |                        |                      |
| <b>22000000</b>              | <b>OTHER RECURRENT COSTS</b>                    |             |                        |                        |                      |
| 22010100                     | Social Benefits                                 |             |                        |                        |                      |
|                              | <b>Total Personnel Cost</b>                     |             |                        |                        |                      |
|                              |   |             |                        |                        |                      |
| <b>22020000</b>              | <b>OVERHEAD COST:</b>                           |             |                        |                        |                      |
| 22020100                     | Travels & Transport - General                   |             |                        |                        | 1,000,000            |
| 22020200                     | Utilities - General                             |             |                        |                        | 884,150              |
| 22020300                     | Materials & Supplies - General                  |             |                        |                        |                      |
| 22020400                     | Maintenance Services - General                  |             |                        |                        | 1,000,000            |
| 22020500                     | Training - General                              |             |                        |                        |                      |
| 22020600                     | Other Services - General                        |             |                        |                        |                      |
| 22020700                     | Consultancy & Professional Services - General   |             |                        |                        |                      |
| 22020800                     | Fuel & Lubricants - General                     |             |                        |                        | 300,000              |
| 22020900                     | Financial Charges - General                     |             |                        |                        | 50,000               |
| 22021000                     | Miscellaneous Expenses - General                |             |                        |                        |                      |
| 22030100                     | Staff Loans & Advances                          |             |                        |                        | 150,000              |
| 22040100                     | Local Grants & Contributions                    |             |                        |                        |                      |
| 22040200                     | Foreign Grants & Contributions                  |             |                        |                        |                      |
| 22050100                     | Subsidies to Govt Owned Companies & Parastatals |             |                        |                        |                      |
| 22050200                     | Subsidies to Private Companies                  |             |                        |                        |                      |
| 22060100                     | Foreign Interest/Discount                       |             |                        |                        |                      |
| 22060200                     | Domestic Interest/Discount                      |             |                        |                        |                      |
| 22060300                     | Insurance Premium                               |             |                        |                        |                      |
| 22070100                     | Transfer to Other Fund                          |             |                        |                        |                      |
|                              | <b>Total Overhead Cost</b>                      |             |                        |                        | <b>3,384,150</b>     |
|                              | <b>Total recurrent Expenditure</b>              |             |                        |                        | <b>3,384,150</b>     |

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BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| HEAD OF SERVICE |   |                    |                        |                        |                      |
|-----------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE        | O12500100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                 |   | N                  | N                      | N                      | N                    |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100        | Salaries & Wages                                | 100,290,429        | 105,304,950            | 110,570,198            | 98,323,950           |
| 21020100        | Allowances                                      | 10,318,014         | 10,833,915             | 11,375,610             | 10,115,700           |
|                 |   | <b>110,608,443</b> | <b>116,138,865</b>     | <b>226,747,308</b>     | <b>108,439,650</b>   |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100        | Social Benefits                                 |                    |                        |                        | -                    |
|                 | <b>Total Personnel Cost</b>                     | <b>110,608,443</b> | <b>116,138,865</b>     | <b>226,747,308</b>     | <b>108,439,650</b>   |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100        | Travels & Transport - General                   | 9,876,117          | 10,369,923             | 10,888,419             | 24,388,350           |
| 22020200        | Utilities - General                             | 1,846,404          | 1,938,724              | 2,035,660              | 1,810,200            |
| 22020300        | Materials & Supplies - General                  | 11,807,775         | 12,398,164             | 13,018,072             | 11,576,250           |
| 22020400        | Maintenance Services - General                  | 10,044,909         | 10,547,154             | 11,074,512             | 9,847,950            |
| 22020500        | Training - General                              | 22,179,607         | 23,288,587             | 24,453,017             | 129,587,850          |
| 22020600        | Other Services - General                        |                    |                        |                        |                      |
| 22020700        | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800        | Fuel & Lubricants - General                     |                    |                        |                        | 1000000              |
| 22020900        | Financial Charges - General                     |                    |                        |                        |                      |
| 22021000        | Miscellaneous Expenses - General                | 9,641,805          | 10,123,895             | 10,630,090             | 9,452,750            |
| 22030100        | Staff Loans & Advances                          |                    |                        |                        | 10,000,000           |
| 22040100        | Local Grants & Contributions                    | 10,786,362         | 11,325,680             | 11,891,964             | 81,163,100           |
| 22040200        | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200        | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100        | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200        | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300        | Insurance Premium                               |                    |                        |                        |                      |
| 22070100        | Transfer to Other Fund                          |                    |                        |                        |                      |
|                 | <b>Total Overhead Cost</b>                      | <b>76,182,979</b>  | <b>79,992,128</b>      | <b>83,991,734</b>      | <b>278,826,450</b>   |
|                 | <b>Total Recurrent Expenditure</b>              | <b>186,791,422</b> | <b>196,130,993</b>     | <b>310,739,042</b>     | <b>387,266,100</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| ESTABLISHMENT   |   |                   |                        |                        |                      |
|-----------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE       | O12500500100                                    |                   |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                 |   | N                 | N                      | N                      | N                    |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100        | Salaries & Wages                                | 34,240,839        | 35,952,881             | 37,750,525             | 33,569,450           |
| 21020100        | Allowances                                      | 3,464,685         | 3,637,919              | 3,819,815              | 3,396,750            |
|                 |   | <b>37,705,524</b> | <b>39,590,800</b>      | <b>41,570,340</b>      | <b>36,966,200</b>    |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100        | Social Benefits                                 |                   |                        |                        | -                    |
|                 | <b>Total Personnel Cost</b>                     | <b>37,705,524</b> | <b>39,590,800</b>      | <b>41,570,340</b>      | <b>36,966,200</b>    |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100        | Travels & Transport - General                   | 3,267,621         | 3,431,002              | 3,602,552              | 3,203,550            |
| 22020200        | Utilities - General                             | 861,084           | 904,138                | 949,345                | 844,200              |
| 22020300        | Materials & Supplies - General                  | 2,149,497         | 2,256,972              | 2,369,820              | 2,107,350            |
| 22020400        | Maintenance Services - General                  | 3,225,852         | 3,387,145              | 3,556,502              | 3,162,600            |
| 22020500        | Training - General                              | 1,807,775         | 1,898,164              | 1,993,072              | 11,576,250           |
| 22020600        | Other Services - General                        |                   |                        |                        |                      |
| 22020700        | Consultancy & Professional Services - General   | 537,642           | 564,524                | 592,750                | 527,100              |
| 22020800        | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900        | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000        | Miscellaneous Expenses - General                | 3,438,981         | 3,610,930              | 3,791,477              | 3,371,550            |
| 22030100        | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100        | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200        | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200        | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100        | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200        | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300        | Insurance Premium                               |                   |                        |                        |                      |
| 22070100        | Transfer to Other Fund                          |                   |                        |                        |                      |
|                 | <b>Total Overhead Cost</b>                      | <b>15,288,452</b> | <b>16,052,875</b>      | <b>16,855,518</b>      | <b>24,792,600</b>    |
|                 | <b>Total Recurrent Expenditure</b>              | <b>52,993,976</b> | <b>55,643,675</b>      | <b>58,425,859</b>      | <b>61,758,800</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| DEPARTMENT OF PENSION |   |                   |                        |                        |                      |
|-----------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE             | O11103500100                                    |                   |                        |                        |                      |
| ECONOMIC CODE         | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                       |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>       | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100              | Salaries & Wages                                | 9,182,652         | 9,641,785              | 10,123,874             | 9,002,600            |
| 21020100              | Allowances                                      | 961,758           | 1,009,846              | 1,060,338              | 942,900              |
|                       |   | <b>10,144,410</b> | <b>10,651,631</b>      | <b>11,184,212</b>      | <b>9,945,500</b>     |
| <b>22000000</b>       | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100              | Social Benefits                                 |                   |                        |                        | -                    |
|                       | <b>Total Personnel Cost</b>                     | <b>10,144,410</b> | <b>10,651,631</b>      | <b>11,184,212</b>      | <b>9,945,500</b>     |
| <b>22020000</b>       | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100              | Travels & Transport - General                   | 2,676,764         | 2,810,602              | 2,951,132              | 12,428,200           |
| 22020200              | Utilities - General                             | 111,384           | 116,953                | 122,801                | 109,200              |
| 22020300              | Materials & Supplies - General                  | 538,713           | 565,649                | 593,931                | 528,150              |
| 22020400              | Maintenance Services - General                  | 782,901           | 822,046                | 863,148                | 767,550              |
| 22020500              | Training - General                              | 538,713           | 565,649                | 593,931                | 528,150              |
| 22020600              | Other Services - General                        |                   |                        |                        |                      |
| 22020700              | Consultancy & Professional Services - General   | 12,852            | 13,495                 | 14,169                 | 12,600               |
| 22020800              | Fuel & Lubricants - General                     | 1,020,000         | 1,071,000              | 1,124,550              | 1000000              |
| 22020900              | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000              | Miscellaneous Expenses - General                | 538,713           | 565,649                | 593,931                | 528,150              |
| 22030100              | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100              | Local Grants & Contributions                    | 55,692            | 58,477                 | 61,400                 | 54,600               |
| 22040200              | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100              | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200              | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100              | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200              | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300              | Insurance Premium                               |                   |                        |                        |                      |
| 22070100              | Transfer to Other Fund                          |                   |                        |                        |                      |
|                       | <b>Total Overhead Cost</b>                      | <b>6,377,732</b>  | <b>6,696,619</b>       | <b>7,031,450</b>       | <b>16,056,600</b>    |
|                       | <b>Total Recurrent Expenditure</b>              | <b>16,522,142</b> | <b>17,348,249</b>      | <b>18,215,662</b>      | <b>26,002,100</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties) |   |                   |                        |                        |                      |
|---|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE   | O11101900100                                    |                   |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100  | Salaries & Wages                                | 12,664,065        | 13,297,268             | 13,962,132             | 12,415,750           |
| 21020100  | Allowances                                      | 1,294,839         | 1,359,581              | 1,427,560              | 1,269,450            |
|   |   | <b>13,958,904</b> | <b>14,656,849</b>      | <b>15,389,692</b>      | <b>13,685,200</b>    |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100  | Social Benefits                                 |                   |                        |                        | -                    |
|   | <b>Total Personnel Cost</b>                     | <b>13,958,904</b> | <b>14,656,849</b>      | <b>15,389,692</b>      | <b>13,685,200</b>    |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100  | Travels & Transport - General                   | 3,557,862         | 3,735,755              | 3,922,543              | 3,488,100            |
| 22020200  | Utilities - General                             | 755,055           | 792,808                | 832,448                | 740,250              |
| 22020300  | Materials & Supplies - General                  | 1,076,355         | 1,130,173              | 1,186,681              | 1,055,250            |
| 22020400  | Maintenance Services - General                  | 1,105,272         | 1,160,536              | 1,218,562              | 1,083,600            |
| 22020500  | Training - General                              | 325,584           | 341,863                | 358,956                | 319,200              |
| 22020600  | Other Services - General                        |                   |                        |                        |                      |
| 22020700  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800  | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900  | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000  | Miscellaneous Expenses - General                | 862,155           | 905,263                | 950,526                | 845,250              |
| 22030100  | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100  | Transfer to Other Fund                          |                   |                        |                        |                      |
|   | <b>TOTAL</b>                                    | <b>7,682,283</b>  | <b>8,066,397</b>       | <b>8,469,717</b>       | <b>7,531,650</b>     |
|   | <b>Total Recurrent Expenditure</b>              | <b>21,641,187</b> | <b>22,723,246</b>      | <b>23,859,409</b>      | <b>21,216,850</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| CABINET SECRETARIAT OFFICE (Political, Cabinet & Council Affairs) |   |                   |                        |                        |                      |
|---|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE   | O11101700100                                    |                   |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100  | Salaries & Wages                                | 16,774,627        | 17,613,358             | 18,494,026             | 19,607,600           |
| 21020100  | Allowances                                      | 1,677,463         | 1,761,336              | 1,849,403              | 2,000,250            |
|   |   | <b>18,452,090</b> | <b>19,374,695</b>      | <b>20,343,429</b>      | <b>21,607,850</b>    |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100  | Social Benefits                                 |                   |                        |                        | -                    |
|   | <b>Total Personnel Cost</b>                     | <b>18,452,090</b> | <b>19,374,695</b>      | <b>20,343,429</b>      | <b>21,607,850</b>    |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100  | Travels & Transport - General                   | 2,430,099         | 2,551,604              | 2,679,184              | 2,382,450            |
| 22020200  | Utilities - General                             | 274,176           | 287,885                | 302,279                | 268,800              |
| 22020300  | Materials & Supplies - General                  | 4,446,843         | 4,669,185              | 4,902,644              | 4,359,650            |
| 22020400  | Maintenance Services - General                  | 878,220           | 922,131                | 968,238                | 861,000              |
| 22020500  | Training - General                              | 216,342           | 227,159                | 238,517                | 212,100              |
| 22020600  | Other Services - General                        |                   |                        |                        |                      |
| 22020700  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800  | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900  | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000  | Miscellaneous Expenses - General                | 11,119,122        | 11,675,078             | 12,258,832             | 10,901,100           |
| 22030100  | Staff Loans & Advances                          | 204,000           | 214,200                | 224,910                | 200,000              |
| 22040100  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100  | Transfer to Other Fund                          |                   |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>19,772,802</b> | <b>20,761,442</b>      | <b>21,799,514</b>      | <b>19,385,100</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>38,224,892</b> | <b>40,136,137</b>      | <b>42,142,943</b>      | <b>40,992,950</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| LAGOS LIAISON OFFICE |   |                   |                        |                        |                      |
|----------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE            | O11102100101                                    |                   |                        |                        |                      |
| ECONOMIC CODE        | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                      |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>      | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100             | Salaries & Wages                                | 17,792,421        | 18,682,042             | 19,616,144             | 17,443,550           |
| 21020100             | Allowances                                      |                   |                        |                        |                      |
|                      |   | <b>17,792,421</b> | <b>18,682,042</b>      | <b>19,616,144</b>      | <b>17,443,550</b>    |
| <b>22000000</b>      | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100             | Social Benefits                                 |                   |                        |                        |                      |
|                      | <b>Total Personnel Cost</b>                     | <b>17,792,421</b> | <b>18,682,042</b>      | <b>19,616,144</b>      | <b>17,443,550</b>    |
| <b>22020000</b>      | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100             | Travels & Transport - General                   | 2,430,099         | 2,551,604              | 2,679,184              | 2,382,450            |
| 22020200             | Utilities - General                             | 1,292,697         | 1,357,332              | 1,425,198              | 1,267,350            |
| 22020300             | Materials & Supplies - General                  | 431,613           | 453,194                | 475,853                | 423,150              |
| 22020400             | Maintenance Services - General                  | 1,560,447         | 1,638,469              | 1,720,393              | 1,529,850            |
| 22020500             | Training - General                              | 216,342           | 227,159                | 238,517                | 212,100              |
| 22020600             | Other Services - General                        |                   |                        |                        |                      |
| 22020700             | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800             | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900             | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000             | Miscellaneous Expenses - General                | 432,684           | 454,318                | 477,034                | 424,200              |
| 22030100             | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100             | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200             | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100             | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200             | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100             | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200             | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300             | Insurance Premium                               |                   |                        |                        |                      |
| 22070100             | Transfer to Other Fund                          |                   |                        |                        |                      |
|                      | <b>Total Overhead Cost</b>                      | <b>6,363,882</b>  | <b>6,682,076</b>       | <b>7,016,180</b>       | <b>6,239,100</b>     |
|                      | <b>Total Recurrent Expenditure</b>              | <b>24,156,303</b> | <b>25,364,118</b>      | <b>26,632,324</b>      | <b>23,682,650</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| ABUJA LIAISON OFFICE |   |                   |                        |                        |                      |
|----------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE            | O11102100102                                    |                   |                        |                        |                      |
| ECONOMIC CODE        | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                      |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>      | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100             | Salaries & Wages                                | 30,634,782        | 32,166,521             | 33,774,847             | 30,034,100           |
| 21020100             | Allowances                                      | 3,103,758         | 3,258,946              | 3,421,893              | 3,042,900            |
|                      |   | <b>33,738,540</b> | <b>35,425,467</b>      | <b>37,196,740</b>      | <b>33,077,000</b>    |
| <b>22000000</b>      | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100             | Social Benefits                                 |                   |                        |                        | -                    |
|                      | <b>Total Personnel Cost</b>                     | <b>33,738,540</b> | <b>35,425,467</b>      | <b>37,196,740</b>      | <b>33,077,000</b>    |
| <b>22020000</b>      | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100             | Travels & Transport - General                   | 3,451,833         | 3,624,425              | 3,805,646              | 3,384,150            |
| 22020200             | Utilities - General                             | 2,152,710         | 2,260,346              | 2,373,363              | 2,110,500            |
| 22020300             | Materials & Supplies - General                  | 1,076,355         | 1,130,173              | 1,186,681              | 1,055,250            |
| 22020400             | Maintenance Services - General                  | 1,615,068         | 1,695,821              | 1,780,612              | 1,583,400            |
| 22020500             | Training - General                              | 644,742           | 676,979                | 710,828                | 632,100              |
| 22020600             | Other Services - General                        |                   |                        |                        |                      |
| 22020700             | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800             | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900             | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000             | Miscellaneous Expenses - General                | 17,519,418        | 18,395,389             | 19,315,158             | 17,175,900           |
| 22030100             | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100             | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200             | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100             | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200             | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100             | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200             | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300             | Insurance Premium                               |                   |                        |                        |                      |
| 22070100             | Transfer to Other Fund                          |                   |                        |                        |                      |
|                      | <b>Total Overhead Cost</b>                      | <b>26,460,126</b> | <b>27,783,132</b>      | <b>29,172,289</b>      | <b>25,941,300</b>    |
|                      | <b>Total Recurrent Expenditure</b>              | <b>60,198,666</b> | <b>63,208,599</b>      | <b>66,369,029</b>      | <b>59,018,300</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| DEPARTMENT OF PARASTATALS |   |                   |                        |                        |                      |
|---------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                  | 011100700200                                    |                   |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                  | Salaries & Wages                                | 13,884,797        | 14,579,037             | 15,307,989             | 18,307,700           |
| 21020100                  | Allowances                                      | 1,388,479         | 1,457,903              | 1,530,798              | 1,870,050            |
|                           |   | <b>15,273,276</b> | <b>16,036,940</b>      | <b>16,838,787</b>      | <b>20,177,750</b>    |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                   |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     | <b>15,273,276</b> | <b>16,036,940</b>      | <b>16,838,787</b>      | <b>20,177,750</b>    |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 1,867,824         | 1,961,215              | 2,059,276              | 1,831,200            |
| 22020200                  | Utilities - General                             | 272,034           | 285,636                | 299,917                | 266,700              |
| 22020300                  | Materials & Supplies - General                  | 1,076,355         | 1,130,173              | 1,186,681              | 1,055,250            |
| 22020400                  | Maintenance Services - General                  | 890,001           | 934,501                | 981,226                | 872,550              |
| 22020500                  | Training - General                              | 172,431           | 181,053                | 190,105                | 169,050              |
| 22020600                  | Other Services - General                        |                   |                        |                        |                      |
| 22020700                  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900                  | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000                  | Miscellaneous Expenses - General                | 412,335           | 432,952                | 454,599                | 404,250              |
| 22030100                  | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100                  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                   |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>4,690,980</b>  | <b>4,925,529</b>       | <b>5,171,805</b>       | <b>4,599,000</b>     |
|                           | <b>Total Recurrent Expenditure</b>              | <b>19,964,256</b> | <b>20,962,469</b>      | <b>22,010,592</b>      | <b>24,776,750</b>    |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| NEW PARTNERSHIP FOR AFRICA DEVELOPMENT PROJECT |   |                   |                             |                             |                           |
|--|---|-------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE 111028000100                          |   |                   |                             |                             |                           |
| ECONOMIC CODE                                  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                | <b>PERSONNEL COST</b>                           |                   |                             |                             |                           |
| 21010100                                       | Salaries & Wages                                | 8,325,750         | 8,742,038                   | 9,179,139                   | 8,162,500                 |
| 21020100                                       | Allowances                                      |                   |                             |                             | -                         |
|  |   | <b>8,325,750</b>  | <b>8,742,038</b>            | <b>9,179,139</b>            | <b>8,162,500</b>          |
| <b>22000000</b>                                | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |                           |
| 22010100                                       | Social Benefits                                 |                   |                             |                             |                           |
|  | <b>Total Personnel Cost</b>                     | <b>8,325,750</b>  | <b>8,742,038</b>            | <b>9,179,139</b>            | <b>8,162,500</b>          |
| <b>22020000</b>                                | <b>OVERHEAD COST:</b>                           |                   |                             |                             |                           |
| 22020100                                       | Travels & Transport - General                   | 3,060,000         | 3,213,000                   | 3,373,650                   | 3,000,000                 |
| 22020200                                       | Utilities - General                             | 2,040,000         | 2,142,000                   | 2,249,100                   | 2,000,000                 |
| 22020300                                       | Materials & Supplies - General                  | 2,040,000         | 2,142,000                   | 2,249,100                   | 2,000,000                 |
| 22020400                                       | Maintenance Services - General                  | 1,885,572         | 1,979,851                   | 2,078,843                   | 1,848,600                 |
| 22020500                                       | Training - General                              |                   |                             |                             |                           |
| 22020600                                       | Other Services - General                        |                   |                             |                             |                           |
| 22020700                                       | Consultancy & Professional Services - General   |                   |                             |                             |                           |
| 22020800                                       | Fuel & Lubricants - General                     | 408,000           | 428,400                     | 449,820                     | 400,000                   |
| 22020900                                       | Financial Charges - General                     | 102,000           | 107,100                     | 112,455                     | 100,000                   |
| 22021000                                       | Miscellaneous Expenses - General                | 1,020,000         | 1,071,000                   | 1,124,550                   | 1,000,000                 |
| 22030100                                       | Staff Loans & Advances                          |                   |                             |                             | 500,000                   |
| 22040100                                       | Local Grants & Contributions                    |                   |                             |                             |                           |
| 22040200                                       | Foreign Grants & Contributions                  |                   |                             |                             |                           |
| 22050100                                       | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |                           |
| 22050200                                       | Subsidies to Private Companies                  |                   |                             |                             |                           |
| 22060100                                       | Foreign Interest/Discount                       |                   |                             |                             |                           |
| 22060200                                       | Domestic Interest/Discount                      |                   |                             |                             |                           |
| 22060300                                       | Insurance Premium                               |                   |                             |                             |                           |
| 22070100                                       | Transfer to Other Fund                          |                   |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>10,555,572</b> | <b>11,083,351</b>           | <b>11,637,518</b>           | <b>10,848,600</b>         |
|  | <b>Total Recurrent Expenditure</b>              | <b>18,881,322</b> | <b>19,825,388</b>           | <b>20,816,658</b>           | <b>19,011,100</b>         |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| STATE EMERGENCY MANAGEMENT AGENCY (SEMA) |   |                   |                        |                        |                      |
|--|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                                 | 11100800100                                     |                   |                        |                        |                      |
| ECONOMIC CODE                            | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                          | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                                 | Salaries & Wages                                | 45,466,620        | 47,739,951             | 50,126,949             | 65,232,450           |
| 21020100                                 | Allowances                                      | 4,546,662         |                        |                        | 7,248,050            |
|  |   | <b>50,013,282</b> | <b>47,739,951</b>      | <b>50,126,949</b>      | <b>65,232,450</b>    |
| <b>22000000</b>                          | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                                 | Social Benefits                                 |                   |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>50,013,282</b> | <b>47,739,951</b>      | <b>50,126,949</b>      | <b>65,232,450</b>    |
| <b>22020000</b>                          | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                                 | Travels & Transport - General                   | 4,080,000         | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020200                                 | Utilities - General                             | 3,733,200         | 3,919,860              | 4,115,853              | 3,660,000            |
| 22020300                                 | Materials & Supplies - General                  | 8,285,052         | 8,699,305              | 9,134,270              | 8,122,600            |
| 22020400                                 | Maintenance Services - General                  | 5,100,000         | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020500                                 | Training - General                              | 5,132,028         | 5,388,629              | 5,658,061              | 5,031,400            |
| 22020600                                 | Other Services - General                        | 9,180,000         | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020700                                 | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                                 | Fuel & Lubricants - General                     | 408,000           | 428,400                | 449,820                | 400,000              |
| 22020900                                 | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                                 | Miscellaneous Expenses - General                | 5,273,400         | 5,537,070              | 5,813,924              | 5,170,000            |
| 22030100                                 | Staff Loans & Advances                          |                   |                        |                        | 500,000              |
| 22040100                                 | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                                 | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                                 | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                                 | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                                 | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                                 | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                                 | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                                 | Transfer to Other Fund                          |                   |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>41,293,680</b> | <b>43,358,364</b>      | <b>45,526,282</b>      | <b>40,984,000</b>    |
|  | <b>Total Recurrent Expenditure</b>              | <b>91,306,962</b> | <b>91,098,315</b>      | <b>95,653,231</b>      | <b>106,216,450</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF AGRICULTURE & NATURAL RESOURCES |   |                    |                        |                        |                      |
|---|---|--------------------|------------------------|------------------------|----------------------|
| ORG. CODE                                   | O21500100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                               | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                             | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                                    | Salaries & Wages                                | 583,728,966        | 612,915,414            | 643,561,185            | 572,283,300          |
| 21020100                                    | Allowances                                      | 58,443,399         | 61,365,569             | 64,433,847             | 57,297,450           |
|   |   | <b>642,172,365</b> | <b>674,280,983</b>     | <b>707,995,032</b>     | <b>629,580,750</b>   |
| <b>22000000</b>                             | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                                    | Social Benefits                                 |                    |                        |                        | -                    |
|   | <b>Total Personnel Cost</b>                     | <b>642,172,365</b> | <b>674,280,983</b>     | <b>707,995,032</b>     | <b>629,580,750</b>   |
| <b>22020000</b>                             | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                                    | Travels & Transport - General                   | 5,394,117          | 5,663,823              | 5,947,014              | 5,288,350            |
| 22020200                                    | Utilities - General                             | 3,869,523          | 4,062,999              | 4,266,149              | 3,793,650            |
| 22020300                                    | Materials & Supplies - General                  | 1,076,355          | 1,130,173              | 1,186,681              | 1,055,250            |
| 22020400                                    | Maintenance Services - General                  | 8,105,328          | 8,510,594              | 8,936,124              | 7,946,400            |
| 22020500                                    | Training - General                              | 7,519,491          | 7,895,466              | 8,290,239              | 7,372,050            |
| 22020600                                    | Other Services - General                        |                    |                        |                        |                      |
| 22020700                                    | Consultancy & Professional Services - General   | 4,604,229          | 4,834,440              | 5,076,162              | 4,513,950            |
| 22020800                                    | Fuel & Lubricants - General                     |                    |                        |                        | 200,000              |
| 22020900                                    | Financial Charges - General                     |                    |                        |                        | 100,000              |
| 22021000                                    | Miscellaneous Expenses - General                | 4,667,163          | 4,900,521              | 5,145,547              | 4,575,650            |
| 22030100                                    | Staff Loans & Advances                          |                    |                        |                        |                      |
| 22040100                                    | Local Grants & Contributions                    | 538,713            | 565,649                | 593,931                | 528,150              |
| 22040200                                    | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                                    | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                                    | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                                    | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                                    | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                                    | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                                    | Transfer to Other Fund                          |                    |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>35,774,919</b>  | <b>37,563,665</b>      | <b>39,441,848</b>      | <b>35,373,450</b>    |
|   | <b>Total recurrent Expenditure</b>              | <b>677,947,284</b> | <b>711,844,648</b>     | <b>747,436,881</b>     | <b>664,954,200</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY |   |                    |                        |                        |                      |
|--|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE 021502100100                            |   |                    |                        |                        |                      |
| ECONOMIC CODE                                    | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                                  | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100   | Salaries & Wages                                | 98,169,727         | 103,078,213            | 108,232,124            | 96,244,830           |
| 21020100   | Allowances                                      | 10,907,747         | 11,453,135             | 12,025,792             | 10,693,870           |
|  |   | <b>109,077,474</b> | <b>114,531,348</b>     | <b>120,257,915</b>     | <b>106,938,700</b>   |
| <b>22000000</b>                                  | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100   | Social Benefits                                 |                    |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>109,077,474</b> | <b>114,531,348</b>     | <b>120,257,915</b>     | <b>106,938,700</b>   |
| <b>22020000</b>                                  | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100   | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200   | Utilities - General                             | 510,000            | 535,500                | 562,275                | 500,000              |
| 22020300   | Materials & Supplies - General                  | 510,000            | 535,500                | 562,275                | 500,000              |
| 22020400   | Maintenance Services - General                  | 954,975            | 1,002,724              | 1,052,860              | 936,250              |
| 22020500   | Training - General                              |                    |                        |                        |                      |
| 22020600   | Other Services - General                        |                    |                        |                        |                      |
| 22020700   | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800   | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900   | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000   | Miscellaneous Expenses - General                | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22030100   | Staff Loans & Advances                          | 204,000            | 214,200                | 224,910                | 200,000              |
| 22040100   | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200   | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200   | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100   | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200   | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300   | Insurance Premium                               |                    |                        |                        |                      |
| 22070100   | Transfer to Other Fund                          |                    |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>4,524,975</b>   | <b>4,751,224</b>       | <b>4,988,785</b>       | <b>4,436,250</b>     |
|  |   | <b>113,602,449</b> | <b>119,282,571</b>     | <b>125,246,700</b>     | <b>111,374,950</b>   |
|  | <b>Total Recurrent Expenditure</b>              |                    |                        |                        |                      |

BORNO STATE GOVERNMENT  
2015 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME |   |                    |                        |                        |                      |
|--|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE                                       | 02150200100                                     |                    |                        |                        |                      |
| ECONOMIC CODE                                  | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                                | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                                       | Salaries & Wages                                | 750,347,175        | 787,864,533            | 827,257,760            | 735,634,485          |
| 21020100                                       | Allowances                                      | 83,371,908         | 87,540,504             | 91,917,529             | 81,737,165           |
|  |   | <b>833,719,083</b> | <b>875,405,037</b>     | <b>919,175,289</b>     | <b>817,371,650</b>   |
| <b>22000000</b>                                | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                                       | Social Benefits                                 |                    |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>833,719,083</b> | <b>875,405,037</b>     | <b>919,175,289</b>     | <b>817,371,650</b>   |
| <b>22020000</b>                                | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                                       | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200                                       | Utilities - General                             | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020300                                       | Materials & Supplies - General                  | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020400                                       | Maintenance Services - General                  | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020500                                       | Training - General                              |                    |                        |                        |                      |
| 22020600                                       | Other Services - General                        | 1,093,389          | 1,148,058              | 1,205,461              | 1,071,950            |
| 22020700                                       | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                                       | Fuel & Lubricants - General                     | 306,000            | 321,300                | 337,365                | 300,000              |
| 22020900                                       | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                                       | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                                       | Staff Loans & Advances                          | 612,000            | 642,600                | 674,730                | 600,000              |
| 22040100                                       | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                                       | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                                       | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                                       | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                                       | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                                       | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                                       | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                                       | Transfer to Other Fund                          |                    |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>17,413,389</b>  | <b>18,284,058</b>      | <b>19,198,261</b>      | <b>17,071,950</b>    |
|  | <b>Total Recurrent Expenditure</b>              | <b>851,132,472</b> | <b>893,689,096</b>     | <b>938,373,550</b>     | <b>834,443,600</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

**MOHAMET LAWAN COLLEGE OF AGRICULTURE**  
ORG\_CODE 021502100100

| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|-----------------|---|--------------------|------------------------|------------------------|----------------------|
|                 |   | N                  | N                      | N                      | N                    |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100        | Salaries & Wages                                | 323,302,112        | 339,467,218            | 356,440,579            | 316,962,855          |
| 21020100        | Allowances                                      | 35,922,457         | 37,718,580             | 39,604,509             | 35,218,095           |
|                 |   | <b>359,224,569</b> | <b>377,185,797</b>     | <b>736,410,366</b>     | <b>352,180,950</b>   |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100        | Social Benefits                                 |                    |                        |                        |                      |
|                 | <b>Total Personnel Cost</b>                     | <b>359,224,569</b> | <b>377,185,797</b>     | <b>736,410,366</b>     | <b>352,180,950</b>   |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100        | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200        | Utilities - General                             | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300        | Materials & Supplies - General                  | 4,080,000          | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020400        | Maintenance Services - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020500        | Training - General                              |                    |                        |                        |                      |
| 22020600        | Other Services - General                        |                    |                        |                        |                      |
| 22020700        | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800        | Fuel & Lubricants - General                     | 306,000            | 321,300                | 337,365                | 300,000              |
| 22020900        | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000        | Miscellaneous Expenses - General                | 2,429,895          | 2,551,390              | 2,678,959              | 2,382,250            |
| 22030100        | Staff Loans & Advances                          | 612,000            | 642,600                | 674,730                | 600,000              |
| 22040100        | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200        | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200        | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100        | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200        | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300        | Insurance Premium                               |                    |                        |                        |                      |
| 22070100        | Transfer to Other Fund                          |                    |                        |                        |                      |
|                 | <b>Total Overhead Cost</b>                      | <b>13,649,895</b>  | <b>14,332,390</b>      | <b>15,049,009</b>      | <b>13,382,250</b>    |
|                 | <b>Total Recurrent Expenditure</b>              | <b>372,874,464</b> | <b>391,518,187</b>     | <b>751,459,376</b>     | <b>365,563,200</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF TRADE, INVESTMENT, & TOURISM |   |                    |                        |                        |                      |
|--|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                                 | O22200100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                            | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                          | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                                 | Salaries & Wages                                | 147,043,710        | 154,395,896            | 162,115,690            | 144,160,500          |
| 21020100                                 | Allowances                                      | 14,774,445         | 15,513,167             | 16,288,826             | 14,484,750           |
|  |   | <b>161,818,155</b> | <b>169,909,063</b>     | <b>331,727,218</b>     | <b>158,645,250</b>   |
| <b>22000000</b>                          | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                                 | Social Benefits                                 |                    |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>161,818,155</b> | <b>169,909,063</b>     | <b>331,727,218</b>     | <b>158,645,250</b>   |
| <b>22020000</b>                          | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                                 | Travels & Transport - General                   | 5,063,688          | 5,316,872              | 5,582,716              | 4,964,400            |
| 22020200                                 | Utilities - General                             | 1,454,418          | 1,527,139              | 1,603,496              | 1,425,900            |
| 22020300                                 | Materials & Supplies - General                  | 2,046,681          | 2,149,015              | 2,256,466              | 2,006,550            |
| 22020400                                 | Maintenance Services - General                  | 10,022,418         | 10,523,539             | 11,049,716             | 9,825,900            |
| 22020500                                 | Training - General                              | 2,149,497          | 2,256,972              | 2,369,820              | 2,107,350            |
| 22020600                                 | Other Services - General                        |                    |                        |                        |                      |
| 22020700                                 | Consultancy & Professional Services - General   | 538,713            | 565,649                | 593,931                | 528,150              |
| 22020800                                 | Fuel & Lubricants - General                     |                    |                        |                        | 200000               |
| 22020900                                 | Financial Charges - General                     |                    |                        |                        | 100,000              |
| 22021000                                 | Miscellaneous Expenses - General                | 3,514,257          | 3,689,970              | 3,874,468              | 3,445,350            |
| 22030100                                 | Staff Loans & Advances                          | 109,242            | 114,704                | 120,439                | 107,100              |
| 22040100                                 | Local Grants & Contributions                    | 55,692             | 58,477                 | 61,400                 | 54,600               |
| 22040200                                 | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                                 | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                                 | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                                 | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                                 | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                                 | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                                 | Transfer to Other Fund                          |                    |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>24,954,606</b>  | <b>26,202,336</b>      | <b>27,512,453</b>      | <b>24,765,300</b>    |
|  | <b>Total Recurrent Expenditure</b>              | <b>186,772,761</b> | <b>196,111,399</b>     | <b>359,239,671</b>     | <b>183,410,550</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MAIDUGURI INTERNATIONAL HOTEL |   |                  |                        |                        |                      |
|-------------------------------|---|------------------|------------------------|------------------------|----------------------|
| ORG_CODE                      | 022205200200                                    |                  |                        |                        |                      |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016      | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                               |   | N                | N                      | N                      | N                    |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                  |                        |                        |                      |
| 21010100                      | Salaries & Wages                                |                  |                        |                        | -                    |
| 21020100                      | Allowances                                      |                  |                        |                        | -                    |
|                               |   |                  |                        |                        | -                    |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                  |                        |                        |                      |
| 22010100                      | Social Benefits                                 |                  |                        |                        |                      |
|                               | <b>Total Personnel Cost</b>                     |                  |                        |                        |                      |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                  |                        |                        |                      |
| 22020100                      | Travels & Transport - General                   |                  |                        |                        |                      |
| 22020200                      | Utilities - General                             | 7,746,543        | 8,133,870              | 8,540,564              | 7,594,650            |
| 22020300                      | Materials & Supplies - General                  |                  |                        |                        |                      |
| 22020400                      | Maintenance Services - General                  |                  |                        |                        |                      |
| 22020500                      | Training - General                              |                  |                        |                        |                      |
| 22020600                      | Other Services - General                        |                  |                        |                        |                      |
| 22020700                      | Consultancy & Professional Services - General   |                  |                        |                        |                      |
| 22020800                      | Fuel & Lubricants - General                     |                  |                        |                        |                      |
| 22020900                      | Financial Charges - General                     |                  |                        |                        |                      |
| 22021000                      | Miscellaneous Expenses - General                |                  |                        |                        |                      |
| 22030100                      | Staff Loans & Advances                          |                  |                        |                        |                      |
| 22040100                      | Local Grants & Contributions                    |                  |                        |                        |                      |
| 22040200                      | Foreign Grants & Contributions                  |                  |                        |                        |                      |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                  |                        |                        |                      |
| 22050200                      | Subsidies to Private Companies                  |                  |                        |                        |                      |
| 22060100                      | Foreign Interest/Discount                       |                  |                        |                        |                      |
| 22060200                      | Domestic Interest/Discount                      |                  |                        |                        |                      |
| 22060300                      | Insurance Premium                               |                  |                        |                        |                      |
| 22070100                      | Transfer to Other Fund                          |                  |                        |                        |                      |
|                               | <b>TOTAL</b>                                    | <b>7,746,543</b> | <b>8,133,870</b>       | <b>8,540,564</b>       | <b>7,594,650</b>     |
|                               | <b>Total Recurrent Expenditure</b>              | <b>7,746,543</b> | <b>8,133,870</b>       | <b>8,540,564</b>       | <b>7,594,650</b>     |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MAIDUGURI KANO MOTOR PARK AND MARKET |   |                   |                        |                        |                      |
|--------------------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                             | 022205400200                                    |                   |                        |                        |                      |
| ECONOMIC CODE                        | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                      |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                      | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                             | Salaries & Wages                                | 23,334,091        | 24,500,796             | 25,725,836             | 22,876,560           |
| 21020100                             | Allowances                                      |                   |                        |                        | 2,541,840            |
|                                      |   | <b>23,334,091</b> | <b>24,500,796</b>      | <b>25,725,836</b>      | <b>25,418,400</b>    |
| <b>22000000</b>                      | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                             | Social Benefits                                 |                   |                        |                        |                      |
|                                      | <b>Total Personnel Cost</b>                     | <b>23,334,091</b> | <b>24,500,796</b>      | <b>25,725,836</b>      | <b>25,418,400</b>    |
| <b>22020000</b>                      | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                             | Travels & Transport - General                   | 816,000           | 856,800                | 899,640                | 800,000              |
| 22020200                             | Utilities - General                             | 667,488           | 700,862                | 735,906                | 654,400              |
| 22020300                             | Materials & Supplies - General                  |                   |                        |                        |                      |
| 22020400                             | Maintenance Services - General                  | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020500                             | Training - General                              |                   |                        |                        |                      |
| 22020600                             | Other Services - General                        |                   |                        |                        |                      |
| 22020700                             | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                             | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900                             | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                             | Miscellaneous Expenses - General                | 204,000           | 214,200                | 224,910                | 200,000              |
| 22030100                             | Staff Loans & Advances                          | 204,000           | 214,200                | 224,910                | 200,000              |
| 22040100                             | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                             | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                             | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                             | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                             | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                             | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                             | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                             | Transfer to Other Fund                          |                   |                        |                        |                      |
|                                      | <b>Total Overhead Cost</b>                      | <b>2,707,488</b>  | <b>2,842,862</b>       | <b>2,985,006</b>       | <b>2,654,400</b>     |
|                                      | <b>Total Recurrent Expenditure</b>              | <b>26,041,579</b> | <b>27,343,658</b>      | <b>28,710,841</b>      | <b>28,072,800</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BOPLAS INDUSTRIES LIMITED |   |                   |                        |                        |                      |
|---------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                  | 022201800500                                    |                   |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                  | Salaries & Wages                                | 11,823,840        | 12,415,032             | 13,035,784             | 11,592,000           |
| 21020100                  | Allowances                                      | 1,313,760         | 1,379,448              | 1,448,420              | 1,288,000            |
|                           |   | <b>13,137,600</b> | <b>13,794,480</b>      | <b>14,484,204</b>      | <b>12,880,000</b>    |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                   |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     | <b>13,137,600</b> | <b>13,794,480</b>      | <b>14,484,204</b>      | <b>12,880,000</b>    |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 816,000           | 856,800                | 899,640                | 800,000              |
| 22020200                  | Utilities - General                             | 1,224,000         | 1,285,200              | 1,349,460              | 1,200,000            |
| 22020300                  | Materials & Supplies - General                  | 5,100,000         | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020400                  | Maintenance Services - General                  | 1,080,588         | 1,134,617              | 1,191,348              | 1,059,400            |
| 22020500                  | Training - General                              |                   |                        |                        |                      |
| 22020600                  | Other Services - General                        |                   |                        |                        |                      |
| 22020700                  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     | 408,000           | 428,400                | 449,820                | 400,000              |
| 22020900                  | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                  | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                  | Staff Loans & Advances                          | 510,000           | 535,500                | 562,275                | 500,000              |
| 22040100                  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                   |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>9,240,588</b>  | <b>9,702,617</b>       | <b>10,187,748</b>      | <b>9,059,400</b>     |
|                           | <b>Total Recurrent Expenditure</b>              | <b>22,378,188</b> | <b>23,497,097</b>      | <b>24,671,952</b>      | <b>21,939,400</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| SODA ASH COMPANY LIMITED |   |                   |                        |                        |                      |
|--------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE                 | 022201800600                                    |                   |                        |                        |                      |
| ECONOMIC CODE            | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                          |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>          | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                 | Salaries & Wages                                | 29,224,484        | 30,685,708             | 32,219,994             | 28,651,455           |
| 21020100                 | Allowances                                      | 3,247,165         | 3,409,523              | 3,579,999              | 3,183,495            |
|                          |   | <b>32,471,649</b> | <b>34,095,231</b>      | <b>35,799,993</b>      | <b>31,834,950</b>    |
| <b>22000000</b>          | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                 | Social Benefits                                 |                   |                        |                        |                      |
|                          | <b>Total Personnel Cost</b>                     | <b>32,471,649</b> | <b>34,095,231</b>      | <b>35,799,993</b>      | <b>31,834,950</b>    |
| <b>22020000</b>          | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                 | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                 | Utilities - General                             | 1,573,401         | 1,652,071              | 1,734,675              | 1,542,550            |
| 22020300                 | Materials & Supplies - General                  | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400                 | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500                 | Training - General                              |                   |                        |                        |                      |
| 22020600                 | Other Services - General                        |                   |                        |                        |                      |
| 22020700                 | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                 | Fuel & Lubricants - General                     | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020900                 | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                 | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                 | Staff Loans & Advances                          | 408,000           | 428,400                | 449,820                | 400,000              |
| 22040100                 | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                 | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                 | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                 | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                 | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                 | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                 | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                 | Transfer to Other Fund                          |                   |                        |                        |                      |
|                          | <b>Total Overhead Cost</b>                      | <b>6,673,401</b>  | <b>7,007,071</b>       | <b>7,357,425</b>       | <b>6,542,550</b>     |
|                          | <b>Total Recurrent expenditure</b>              | <b>39,145,050</b> | <b>41,102,303</b>      | <b>43,157,418</b>      | <b>38,377,500</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MAIDUGURI MONDAY MARKET CO. LTD |   |                    |                             |                             |   |
|---------------------------------|---|--------------------|-----------------------------|-----------------------------|---|
| ORG CODE                        | 02205400100                                     |                    |                             |                             |   |
| ECONOMIC CODE                   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET/<br>SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>                 | <b>PERSONNEL COST</b>                           |                    |                             |                             |   |
| 21010100                        | Salaries & Wages                                | 144,829,546        | 152,071,023                 | 159,674,574                 | 141,989,751                                 |
| 21020100                        | Allowances                                      | 11,781,000         |                             |                             | 11,550,000                                  |
|                                 |   | <b>156,610,546</b> | <b>152,071,023</b>          | <b>159,674,574</b>          | <b>153,539,751</b>                          |
| <b>22000000</b>                 | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |   |
| 22010100                        | Social Benefits                                 |                    |                             |                             |   |
|                                 | <b>Total Personnel Cost</b>                     | <b>156,610,546</b> | <b>152,071,023</b>          | <b>159,674,574</b>          | <b>153,539,751</b>                          |
| <b>22020000</b>                 | <b>OVERHEAD COST:</b>                           |                    |                             |                             |   |
| 22020100                        | Travels & Transport - General                   | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                   |
| 22020200                        | Utilities - General                             | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                   |
| 22020300                        | Materials & Supplies - General                  | 2,863,395          | 3,006,565                   | 3,156,893                   | 2,807,250                                   |
| 22020400                        | Maintenance Services - General                  | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                   |
| 22020500                        | Training - General                              |                    |                             |                             |   |
| 22020600                        | Other Services - General                        | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                   |
| 22020700                        | Consultancy & Professional Services - General   |                    |                             |                             |   |
| 22020800                        | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                                     |
| 22020900                        | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                                     |
| 22021000                        | Miscellaneous Expenses - General                | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                   |
| 22030100                        | Staff Loans & Advances                          | 510,000            | 535,500                     | 562,275                     | 500,000                                     |
| 22040100                        | Local Grants & Contributions                    |                    |                             |                             |   |
| 22040200                        | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100                        | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200                        | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100                        | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200                        | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300                        | Insurance Premium                               |                    |                             |                             |   |
| 22070100                        | Transfer to Other Fund                          |                    |                             |                             |   |
|                                 | <b>Total Overhead Cost</b>                      | <b>12,043,395</b>  | <b>12,645,565</b>           | <b>13,277,843</b>           | <b>11,807,250</b>                           |
|                                 | <b>Total Recurrent Expenditure</b>              | <b>168,653,941</b> | <b>164,716,588</b>          | <b>172,952,417</b>          | <b>165,347,001</b>                          |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO WIRE AND NAIL COMPANY LTD |   |                   |                        |                        |                      |
|---------------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                        | 02201800400                                     |                   |                        |                        |                      |
| ECONOMIC CODE                   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                 |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                 | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                        | Salaries & Wages                                | 7,676,158         | 8,059,966              | 8,462,964              | 7,525,645            |
| 21020100                        | Allowances                                      | 875,573           | 919,352                | 965,319                | 858,405              |
|                                 |   | <b>8,551,731</b>  | <b>8,979,318</b>       | <b>9,428,283</b>       | <b>8,384,050</b>     |
| <b>22000000</b>                 | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                        | Social Benefits                                 |                   |                        |                        |                      |
|                                 | <b>Total Personnel Cost</b>                     | <b>8,551,731</b>  | <b>8,979,318</b>       | <b>9,428,283</b>       | <b>8,384,050</b>     |
| <b>22020000</b>                 | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                        | Travels & Transport - General                   | 864,807           | 908,047                | 953,450                | 847,850              |
| 22020200                        | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                        | Materials & Supplies - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020400                        | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500                        | Training - General                              |                   |                        |                        |                      |
| 22020600                        | Other Services - General                        |                   |                        |                        |                      |
| 22020700                        | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                        | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900                        | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                        | Miscellaneous Expenses - General                | 306,000           | 321,300                | 337,365                | 300,000              |
| 22030100                        | Staff Loans & Advances                          | 408,000           | 428,400                | 449,820                | 400,000              |
| 22040100                        | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                        | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                        | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                        | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                        | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                        | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                        | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                        | Transfer to Other Fund                          |                   |                        |                        |                      |
|                                 | <b>Total Overhead Cost</b>                      | <b>4,944,807</b>  | <b>5,192,047</b>       | <b>5,451,650</b>       | <b>4,847,850</b>     |
|                                 | <b>Total recurrent Expenditure</b>              | <b>13,496,538</b> | <b>14,171,365</b>      | <b>14,879,933</b>      | <b>13,231,900</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO INVESTMENT COMPANY LTD |   |                    |                             |                             |   |
|------------------------------|---|--------------------|-----------------------------|-----------------------------|---|
| ORG CODE                     | 022201800100                                    |                    |                             |                             |   |
| ECONOMIC CODE                | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET / SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>              | <b>PERSONNEL COST</b>                           |                    |                             |                             |   |
| 21010100                     | Salaries & Wages                                | 83,257,044         | 87,419,896                  | 91,790,890                  | 81,624,552                                |
| 21020100                     | Allowances                                      | 2,812,660          | 2,953,293                   | 3,100,958                   | 2,757,510                                 |
|                              |   | <b>86,069,704</b>  | <b>90,373,189</b>           | <b>94,891,848</b>           | <b>84,382,062</b>                         |
| <b>22000000</b>              | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |   |
| 22010100                     | Social Benefits                                 |                    |                             |                             |   |
|                              | <b>Total Personnel Cost</b>                     | <b>86,069,704</b>  | <b>90,373,189</b>           | <b>94,891,848</b>           | <b>84,382,062</b>                         |
| <b>22020000</b>              | <b>OVERHEAD COST:</b>                           |                    |                             |                             |   |
| 22020100                     | Travels & Transport - General                   | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22020200                     | Utilities - General                             | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                 |
| 22020300                     | Materials & Supplies - General                  | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                 |
| 22020400                     | Maintenance Services - General                  |                    |                             |                             |   |
| 22020500                     | Training - General                              |                    |                             |                             |   |
| 22020600                     | Other Services - General                        | 5,100,000          | 5,355,000                   | 5,622,750                   | 5,000,000                                 |
| 22020700                     | Consultancy & Professional Services - General   |                    |                             |                             |   |
| 22020800                     | Fuel & Lubricants - General                     | 204,000            | 214,200                     | 224,910                     | 200,000                                   |
| 22020900                     | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                                   |
| 22021000                     | Miscellaneous Expenses - General                | 3,508,392          | 3,683,812                   | 3,868,002                   | 3,439,600                                 |
| 22030100                     | Staff Loans & Advances                          | 714,000            | 749,700                     | 787,185                     | 700,000                                   |
| 22040100                     | Local Grants & Contributions                    |                    |                             |                             |   |
| 22040200                     | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100                     | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200                     | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100                     | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200                     | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300                     | Insurance Premium - Vetting of Contract         |                    |                             |                             |   |
| 22070100                     | Transfer to Other Fund                          |                    |                             |                             |   |
|                              | <b>Total Overhead Cost</b>                      | <b>14,728,392</b>  | <b>15,464,812</b>           | <b>16,238,052</b>           | <b>14,439,600</b>                         |
|                              | <b>Total Recurrent Expenditure</b>              | <b>100,798,096</b> | <b>105,838,001</b>          | <b>111,129,901</b>          | <b>98,821,662</b>                         |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| NEITAL NIGERIA LIMITED |   |                   |                        |                        |                      |
|------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE               | 02201800200                                     |                   |                        |                        |                      |
| ECONOMIC CODE          | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                        |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>        | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100               | Salaries & Wages                                | 33,622,852        | 35,303,994             | 37,069,194             | 32,963,580           |
| 21020100               | Allowances                                      | 3,735,872         | 3,922,666              | 4,118,799              | 3,662,620            |
|                        |   | <b>37,358,724</b> | <b>39,226,660</b>      | <b>41,187,993</b>      | <b>36,626,200</b>    |
| <b>22000000</b>        | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100               | Social Benefits                                 |                   |                        |                        |                      |
|                        | <b>Total Personnel Cost</b>                     | <b>37,358,724</b> | <b>39,226,660</b>      | <b>41,187,993</b>      | <b>36,626,200</b>    |
| <b>22020000</b>        | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100               | Travels & Transport - General                   | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200               | Utilities - General                             | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300               | Materials & Supplies - General                  | 10,200,000        | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020400               | Maintenance Services - General                  | 5,100,000         | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020500               | Training - General                              |                   |                        |                        |                      |
| 22020600               | Other Services - General                        | 3,275,526         | 3,439,302              | 3,611,267              | 3,211,300            |
| 22020700               | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800               | Fuel & Lubricants - General                     | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020900               | Financial Charges - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22021000               | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100               | Staff Loans & Advances                          | 510,000           | 535,500                | 562,275                | 500,000              |
| 22040100               | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200               | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100               | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200               | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100               | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200               | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300               | Insurance Premium                               |                   |                        |                        |                      |
| 22070100               | Transfer to Other Fund                          |                   |                        |                        |                      |
|                        | <b>Total Overhead Cost</b>                      | <b>23,675,526</b> | <b>24,859,302</b>      | <b>26,102,267</b>      | <b>23,211,300</b>    |
|                        | <b>Total recurrent Expenditure</b>              | <b>61,034,250</b> | <b>64,085,963</b>      | <b>67,290,261</b>      | <b>59,837,500</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE HOTELS LIMITED |   |                    |                             |                             |   |
|----------------------------|---|--------------------|-----------------------------|-----------------------------|---|
| ORG CODE                   | 022205200100                                    |                    |                             |                             |   |
| ECONOMIC CODE              | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET / SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>            | <b>PERSONNEL COST</b>                           |                    |                             |                             |   |
| 21010100                   | Salaries & Wages                                | 100,644,258        | 105,676,471                 | 110,960,295                 | 98,670,841                                |
| 21020100                   | Allowances                                      | 4,924,438          | 5,170,659                   | 5,429,192                   | 4,827,880                                 |
|                            |   | <b>105,568,696</b> | <b>110,847,131</b>          | <b>116,389,487</b>          | <b>103,498,721</b>                        |
| <b>22000000</b>            | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |   |
| 22010100                   | Social Benefits                                 |                    |                             |                             |   |
|                            | <b>Total Personnel Cost</b>                     | <b>105,568,696</b> | <b>110,847,131</b>          | <b>116,389,487</b>          | <b>103,498,721</b>                        |
| <b>22020000</b>            | <b>OVERHEAD COST:</b>                           |                    |                             |                             |   |
| 22020100                   | Travels & Transport - General                   | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                                 |
| 22020200                   | Utilities - General                             | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22020300                   | Materials & Supplies - General                  | 1,704,063          | 1,789,266                   | 1,878,729                   | 1,670,650                                 |
| 22020400                   | Maintenance Services - General                  | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22020500                   | Training - General                              |                    |                             |                             |   |
| 22020600                   | Other Services - General                        |                    |                             |                             |   |
| 22020700                   | Consultancy & Professional Services - General   |                    |                             |                             |   |
| 22020800                   | Fuel & Lubricants - General                     | 204,000            | 214,200                     | 224,910                     | 200,000                                   |
| 22020900                   | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                                   |
| 22021000                   | Miscellaneous Expenses - General                |                    |                             |                             |   |
| 22030100                   | Staff Loans & Advances                          | 714,000            | 749,700                     | 787,185                     | 700,000                                   |
| 22040100                   | Local Grants & Contributions                    |                    |                             |                             |   |
| 22040200                   | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100                   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200                   | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100                   | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200                   | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300                   | Insurance Premium                               |                    |                             |                             |   |
| 22070100                   | Transfer to Other Fund                          |                    |                             |                             |   |
|                            | <b>Total Overhead Cost</b>                      | <b>6,804,063</b>   | <b>7,144,266</b>            | <b>7,501,479</b>            | <b>6,670,650</b>                          |
|                            | <b>Total Recurrent Expenditure</b>              | <b>112,372,759</b> | <b>117,991,397</b>          | <b>123,890,967</b>          | <b>110,169,371</b>                        |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO SUPPLY COMPANY |   |                   |                        |                        |                      |
|----------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE             | 022201800300                                    |                   |                        |                        |                      |
| ECONOMIC CODE        | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                      |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>      | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100             | Salaries & Wages                                | 17,380,081        | 18,249,085             | 19,161,539             | 17,039,295           |
| 21020100             | Allowances                                      | 1,931,120         | 2,027,676              | 2,129,060              | 1,893,255            |
|                      |   | <b>19,311,201</b> | <b>20,276,761</b>      | <b>21,290,599</b>      | <b>18,932,550</b>    |
| <b>22000000</b>      | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100             | Social Benefits                                 |                   |                        |                        |                      |
|                      | <b>Total Personnel Cost</b>                     | <b>19,311,201</b> | <b>20,276,761</b>      | <b>21,290,599</b>      | <b>18,932,550</b>    |
| <b>22020000</b>      | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100             | Travels & Transport - General                   | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020200             | Utilities - General                             | 1,198,296         | 1,258,211              | 1,321,121              | 1,174,800            |
| 22020300             | Materials & Supplies - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020400             | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500             | Training - General                              |                   |                        |                        |                      |
| 22020600             | Other Services - General                        |                   |                        |                        |                      |
| 22020700             | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800             | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900             | Financial Charges - General                     | 51,000            | 53,550                 | 56,228                 | 50,000               |
| 22021000             | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100             | Staff Loans & Advances                          | 255,000           | 267,750                | 281,138                | 250,000              |
| 22040100             | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200             | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100             | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200             | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100             | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200             | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300             | Insurance Premium                               |                   |                        |                        |                      |
| 22070100             | Transfer to Other Fund                          |                   |                        |                        |                      |
|                      | <b>Total Overhead Cost</b>                      | <b>4,258,296</b>  | <b>4,471,211</b>       | <b>4,694,771</b>       | <b>4,174,800</b>     |
|                      | <b>Total Recurrent Expenditure</b>              | <b>23,569,497</b> | <b>24,747,972</b>      | <b>25,985,370</b>      | <b>23,107,350</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF EDUCATION |   |                      |                        |                        |                      |
|-----------------------|---|----------------------|------------------------|------------------------|----------------------|
| ORG CODE              | O51700100100                                    |                      |                        |                        |                      |
| ECONOMIC CODE         | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                       |   | N                    | N                      | N                      | N                    |
| <b>21000000</b>       | <b>PERSONNEL COST</b>                           |                      |                        |                        |                      |
| 21010100              | Salaries & Wages                                | 361,559,655          | 379,637,638            | 398,619,520            | 354,470,250          |
| 21020100              | Allowances                                      | 39,848,697           | 41,841,132             | 43,933,188             | 39,067,350           |
|                       |   | <b>401,408,352</b>   | <b>421,478,770</b>     | <b>822,887,122</b>     | <b>393,537,600</b>   |
| <b>22000000</b>       | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                      |
| 22010100              | Social Benefits                                 |                      |                        |                        |                      |
|                       | <b>Total Personnel Cost</b>                     | <b>401,408,352</b>   | <b>421,478,770</b>     | <b>822,887,122</b>     | <b>393,537,600</b>   |
| <b>22020000</b>       | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                      |
| 22020100              | Travels & Transport - General                   | 17,413,389           | 18,284,058             | 19,198,261             | 17,071,950           |
| 22020200              | Utilities - General                             | 12,353,985           | 12,971,684             | 13,620,268             | 12,111,750           |
| 22020300              | Materials & Supplies - General                  | 535,979,489          | 562,778,463            | 590,917,387            | 917,626,950          |
| 22020400              | Maintenance Services - General                  | 10,107,027           | 10,612,378             | 11,142,997             | 9,908,850            |
| 22020500              | Training - General                              | 10,229,121           | 10,740,577             | 11,277,606             | 10,028,550           |
| 22020600              | Other Services - General                        |                      |                        |                        |                      |
| 22020700              | Consultancy & Professional Services - General   | 970,326              | 1,018,842              | 1,069,784              | 951,300              |
| 22020800              | Fuel & Lubricants - General                     |                      |                        |                        | 200000               |
| 22020900              | Financial Charges - General                     |                      |                        |                        | 40,000               |
| 22021000              | Miscellaneous Expenses - General                | 47,395,640           | 49,765,422             | 52,253,693             | 85,682,000           |
| 22030100              | Staff Loans & Advances                          |                      |                        |                        |                      |
| 22040100              | Local Grants & Contributions                    | 9,290,925            | 9,755,471              | 10,243,245             | 9,108,750            |
| 22040200              | Foreign Grants & Contributions                  |                      |                        |                        |                      |
| 22050100              | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                      |
| 22050200              | Subsidies to Private Companies                  |                      |                        |                        |                      |
| 22060100              | Foreign Interest/Discount                       |                      |                        |                        |                      |
| 22060200              | Domestic Interest/Discount                      |                      |                        |                        |                      |
| 22060300              | Insurance Premium                               |                      |                        |                        |                      |
| 22070100              | Transfer to Other Fund                          |                      |                        |                        |                      |
|                       | <b>Total Overhead Cost</b>                      | <b>643,739,902</b>   | <b>675,926,897</b>     | <b>709,723,242</b>     | <b>1,062,730,100</b> |
|                       | <b>Total Recurrent Expenditure</b>              | <b>1,045,148,254</b> | <b>1,097,405,667</b>   | <b>1,532,610,364</b>   | <b>1,456,267,700</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| TEACHING SERVICE BOARD |   |                      |                        |                        |                      |
|------------------------|---|----------------------|------------------------|------------------------|----------------------|
| ORG CODE               | 051701400200                                    |                      |                        |                        |                      |
| ECONOMIC CODE          | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                        |   | N                    | N                      | N                      | N                    |
| <b>21000000</b>        | <b>PERSONNEL COST</b>                           |                      |                        |                        |                      |
| 21010100               | Salaries & Wages                                | 3,705,062,076        | 3,890,315,180          | 4,084,830,939          | 3,632,413,800        |
| 21020100               | Allowances                                      | 403,186,059          | 423,345,362            | 444,512,630            | 395,280,450          |
|                        |   | <b>4,108,248,135</b> | <b>4,313,660,542</b>   | <b>4,529,343,569</b>   | <b>4,027,694,250</b> |
| <b>22000000</b>        | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                      |
| 22010100               | Social Benefits                                 |                      |                        |                        |                      |
|                        | <b>Total Personnel Cost</b>                     | <b>4,108,248,135</b> | <b>4,313,660,542</b>   | <b>4,529,343,569</b>   | <b>4,027,694,250</b> |
| <b>22020000</b>        | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                      |
| 22020100               | Travels & Transport - General                   | 3,060,000            | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020200               | Utilities - General                             | 2,040,000            | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300               | Materials & Supplies - General                  | 2,040,000            | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400               | Maintenance Services - General                  | 2,040,000            | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020500               | Training - General                              |                      |                        |                        |                      |
| 22020600               | Other Services - General                        | 14,660,052           | 15,393,055             | 16,162,707             | 14,372,600           |
| 22020700               | Consultancy & Professional Services - General   |                      |                        |                        |                      |
| 22020800               | Fuel & Lubricants - General                     | 510,000              | 535,500                | 562,275                | 500,000              |
| 22020900               | Financial Charges - General                     | 102,000              | 107,100                | 112,455                | 100,000              |
| 22021000               | Miscellaneous Expenses - General                |                      |                        |                        |                      |
| 22030100               | Staff Loans & Advances                          | 408,000              | 428,400                | 449,820                | 400,000              |
| 22040100               | Local Grants & Contributions                    |                      |                        |                        |                      |
| 22040200               | Foreign Grants & Contributions                  |                      |                        |                        |                      |
| 22050100               | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                      |
| 22050200               | Subsidies to Private Companies                  |                      |                        |                        |                      |
| 22060100               | Foreign Interest/Discount                       |                      |                        |                        |                      |
| 22060200               | Domestic Interest/Discount                      |                      |                        |                        |                      |
| 22060300               | Insurance Premium                               |                      |                        |                        |                      |
| 22070100               | Transfer to Other Fund                          |                      |                        |                        |                      |
|                        | <b>Total Overhead Cost</b>                      | <b>24,860,052</b>    | <b>26,103,055</b>      | <b>27,408,207</b>      | <b>24,372,600</b>    |
|                        | <b>Total recurrent Expenditure</b>              | <b>4,133,108,187</b> | <b>4,339,763,596</b>   | <b>4,556,751,776</b>   | <b>4,052,066,850</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF FINANCE - HQTRS |   |                       |                        |                        |                      |
|-----------------------------|---|-----------------------|------------------------|------------------------|----------------------|
| ORG_CODE                    | O22000100100                                    |                       |                        |                        |                      |
| ECONOMIC CODE               | DETAILS OF EXPENDITURE                          | BUDGET 2016           | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                             |   | N                     | N                      | N                      | N                    |
| <b>21000000</b>             | <b>PERSONNEL COST</b>                           |                       |                        |                        |                      |
| 21010100                    | Salaries & Wages                                | 50,921,460            | 53,467,533             | 56,140,910             | 49,923,000           |
| 21020100                    | Allowances                                      | 5,162,220             | 5,420,331              | 5,691,348              | 5,061,000            |
| 21010103                    | Consolidated Revenue Fund Charges               | 137,339,528           |                        |                        |                      |
|                             |   | <b>193,423,208</b>    | <b>58,887,864</b>      | <b>61,832,257</b>      | <b>54,984,000</b>    |
| <b>22000000</b>             | <b>OTHER RECURRENT COSTS</b>                    |                       |                        |                        |                      |
| <b>22010100</b>             | <b>Social Benefits</b>                          |                       |                        |                        |                      |
| 22010101                    | Gratuity  | 6,086,722,583         | 6,391,058,712          | 6,710,611,648          |                      |
| 22010102                    | Pension   | 3,401,186,619         | 3,571,245,950          | 3,749,808,248          |                      |
|                             |   |                       |                        |                        | -                    |
|                             | <b>Total Personnel Cost</b>                     | <b>9,681,332,410</b>  | <b>10,021,192,526</b>  | <b>10,522,252,153</b>  | <b>54,984,000</b>    |
| <b>22020000</b>             | <b>OVERHEAD COST:</b>                           |                       |                        |                        |                      |
| 22020100                    | Travels & Transport - General                   | 192,760,503           | 202,398,528            | 212,518,455            | 50,963,850           |
| 22020200                    | Utilities - General                             | 35,818,578            | 37,609,507             | 39,489,982             | 1,717,800            |
| 22020300                    | Materials & Supplies - General                  | 94,200,000            | 98,910,000             | 103,855,500            | 157,500,000          |
| 22020400                    | Maintenance Services - General                  | 26,751,146            | 28,088,703             | 29,493,138             | 43,392,300           |
| 22020500                    | Training - General                              | 30,189,908            | 31,699,403             | 33,284,374             | 98,225,400           |
| 22020600                    | Other Services - General                        | 65,773,512            | 69,062,188             | 72,515,297             | 40,637,500           |
| 22020700                    | Consultancy & Professional Services - General   |                       |                        |                        | 24,255,000           |
| 22020800                    | Fuel & Lubricants - General                     |                       |                        |                        | 9000000              |
| 22020900                    | Financial Charges - General                     | 46,605,636            |                        |                        | 1,000,000            |
| 22021000                    | Miscellaneous Expenses - General                | 52,165,319            | 54,773,585             | 57,512,264             | 63,093,450           |
| 22030100                    | Staff Loans & Advances                          | 7,750,000             |                        |                        | 10,000,000           |
| 22040100                    | Local Grants & Contributions                    | 7,311,328             |                        |                        |                      |
| 22040200                    | Foreign Grants & Contributions                  |                       |                        |                        |                      |
| 22050100                    | Subsidies to Govt Owned Companies & Parastatals |                       |                        |                        |                      |
| 22050200                    | Subsidies to Private Companies                  |                       |                        |                        |                      |
| 22060100                    | Foreign Interest/Discount                       |                       |                        |                        |                      |
| 22060200                    | Domestic Interest/Discount                      |                       |                        |                        |                      |
| 22060300                    | Insurance Premium                               |                       |                        |                        |                      |
| 22070100                    | Transfer to Other Fund                          | 35,500,000            |                        |                        |                      |
|                             | <b>Total Overhead Cost</b>                      | <b>594,825,930</b>    | <b>522,541,914</b>     | <b>548,669,010</b>     | <b>499,785,300</b>   |
|                             | <b>Total Recurrent Expenditure</b>              | <b>10,276,158,340</b> | <b>10,543,734,441</b>  | <b>11,070,921,163</b>  | <b>554,769,300</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF FINANCE<br>OFFICE OF THE ACCOUNTANT GENERAL |   |                    |                             |                             |                           |
|---|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE  | O22000700100                                    |                    |                             |                             |                           |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100  | Salaries & Wages                                | 483,992,958        | 508,192,606                 | 533,602,236                 | 474,502,900               |
| 21020100  | Allowances                                      | 48,427,407         | 50,848,777                  | 53,391,216                  | 47,477,850                |
| 21010103  | Consolidated Revenue Fund Charges               |                    |                             |                             |                           |
|   |   | <b>532,420,365</b> | <b>559,041,383</b>          | <b>586,993,452</b>          | <b>521,980,750</b>        |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| <b>22010100</b>   | <b>Social Benefits</b>                          |                    |                             |                             |                           |
| 22010101  | Gratuity  |                    |                             |                             |                           |
| 22010102  | Pension   |                    |                             |                             |                           |
| 22010102  | Death Benefits                                  |                    |                             |                             |                           |
|   |   |                    | -                           | -                           | -                         |
|   | <b>Total Personnel Cost</b>                     | <b>532,420,365</b> | <b>559,041,383</b>          | <b>586,993,452</b>          | <b>521,980,750</b>        |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100  | Travels & Transport - General                   | 14,694,120         | 15,428,826                  | 16,200,267                  | 14,406,000                |
| 22020200  | Utilities - General                             | 6,751,584          | 7,089,163                   | 7,443,621                   | 6,619,200                 |
| 22020300  | Materials & Supplies - General                  | 40,810,650         | 42,851,183                  | 44,993,742                  | 157,657,500               |
| 22020400  | Maintenance Services - General                  | 16,221,366         | 17,032,434                  | 17,884,056                  | 15,903,300                |
| 22020500  | Training - General                              | 23,700,500         | 24,885,525                  | 26,129,801                  | 121,275,000               |
| 22020600  | Other Services - General                        | 27,720,800         | 29,106,840                  | 30,562,182                  | 184,040,000               |
| 22020700  | Consultancy & Professional Services - General** | 38,135,000         | 40,041,750                  | 42,043,838                  | 194,250,000               |
| 22020800  | Fuel & Lubricants - General                     | 37,110,150         | 38,965,658                  | 40,913,940                  | 36,382,500                |
| 22020900  | Financial Charges - General                     | 10,200,000         | 10,710,000                  | 11,245,500                  | 10,000,000                |
| 22021000  | Miscellaneous Expenses - General                | 9,847,845          | 10,340,237                  | 10,857,249                  | 9,654,750                 |
| 22030100  | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100  | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200  | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200  | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100  | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200  | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300  | Insurance Premium                               |                    |                             |                             |                           |
| 22070100  | Transfer to Other Fund                          |                    |                             |                             |                           |
|   | <b>Total Overhead Cost</b>                      | <b>225,192,015</b> | <b>236,451,616</b>          | <b>248,274,197</b>          | <b>750,188,250</b>        |
|   | <b>Total Recurrent Expenditure</b>              | <b>757,612,380</b> | <b>795,492,999</b>          | <b>835,267,649</b>          | <b>1,272,169,000</b>      |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF FINANCE<br>LOAN REPAYMENTS & MISCELLANEOUS EXPENSES |   |                    |                             |                             |   |
|---|---|--------------------|-----------------------------|-----------------------------|---|
| ORG CODE  | O22000700100                                    |                    |                             |                             |   |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET/<br>SUPPLEMENTARY 2015<br>N |
| 21000000  | PERSONNEL COST                                  |                    |                             |                             |   |
| 21010103  | Consolidated Revenue Fund Charges               |                    |                             |                             | 130,799,550                                 |
|   |   |                    | -                           | -                           |   |
| 22000000  | OTHER RECURRENT COSTS                           |                    |                             |                             |   |
| 22010100  | Social Benefits                                 |                    |                             |                             |   |
| 22010101  | Gratuity  |                    |                             |                             | 13,810,512,336                              |
| 22010102  | Pension   |                    |                             |                             | 6,275,673,156                               |
| 22010102  | Death Benefits                                  |                    |                             |                             |   |
| 22020000  | OVERHEAD COST:                                  |                    |                             |                             |   |
| 22020100  | Travels & Transport - General                   |                    |                             |                             | 167,428,800                                 |
| 22020200  | Utilities - General                             |                    |                             |                             | 227,516,100                                 |
| 22020300  | Materials & Supplies - General                  |                    |                             |                             | 52,500,000                                  |
| 22020400  | Maintenance Services - General                  |                    |                             |                             | 22,050,000                                  |
| 22020500  | Training - General                              |                    |                             |                             |   |
| 22020600  | Other Services - General                        |                    |                             |                             | 53,258,100                                  |
| 22020700  | Consultancy & Professional Services - General** |                    |                             |                             |   |
| 22020800  | Fuel & Lubricants - General                     |                    |                             |                             |   |
| 22020900  | Financial Charges - General                     |                    |                             |                             | 45,691,800                                  |
| 22021000  | Miscellaneous Expenses - General                |                    |                             |                             | 115,500,000                                 |
| 22030100  | Staff Loans & Advances                          |                    |                             |                             | 262,500,000                                 |
| 22040100  | Local Grants & Contributions                    |                    |                             |                             | 203,246,400                                 |
| 22040200  | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200  | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100  | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200  | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300  | Insurance Premium                               |                    |                             |                             |   |
| 22070100  | Transfer to Other Fund                          |                    |                             |                             | 525,000,000                                 |
| 32010400  | Purchase of Motor Vehicles                      | 542,600,000        | 569,730,000                 | 598,216,500                 | 630,000,000                                 |
| 32010500  | Purchase of Office Equipment                    | 3,213,000          | 3,373,650                   | 3,542,333                   | 3,150,000                                   |
|   | Repayment of Development Loan Stock             | 21,420,000         | 22,491,000                  | 23,615,550                  | 21,000,000                                  |
|   | Repayment of Foreign loans                      | 53,550,000         | 56,227,500                  | 59,038,875                  | 52,500,000                                  |
|   | <b>Total Recurrent Expenditure</b>              | <b>620,783,000</b> | <b>651,822,150</b>          | <b>684,413,258</b>          | <b>22,598,326,242</b>                       |
|   | Consolidated Revenue Fund Charges               | -                  | -                           | -                           | 130,799,550                                 |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BOARD OF INTERNAL REVENUE |   |                    |                        |                        |                      |
|---------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                  | 22000800100                                     |                    |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                  | Salaries & Wages                                | 313,630,385        | 329,311,905            | 345,777,500            | 307,480,770          |
| 21020100                  | Allowances                                      | 34,847,821         | 36,590,212             | 38,419,722             | 34,164,530           |
|                           |   | <b>348,478,206</b> | <b>365,902,116</b>     | <b>384,197,222</b>     | <b>341,645,300</b>   |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                    |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     | <b>348,478,206</b> | <b>365,902,116</b>     | <b>384,197,222</b>     | <b>341,645,300</b>   |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 4,080,000          | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020200                  | Utilities - General                             | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300                  | Materials & Supplies - General                  | 10,200,000         | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020400                  | Maintenance Services - General                  |                    |                        |                        |                      |
| 22020500                  | Training - General                              |                    |                        |                        |                      |
| 22020600                  | Other Services - General                        | 20,400,000         | 21,420,000             | 22,491,000             | 20,000,000           |
| 22020700                  | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900                  | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                  | Miscellaneous Expenses - General                | 17,930,580         | 18,827,109             | 19,768,464             | 17,579,000           |
| 22030100                  | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100                  | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                    |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>55,670,580</b>  | <b>58,454,109</b>      | <b>61,376,814</b>      | <b>54,579,000</b>    |
|                           | <b>Total Recurrent Expenditure</b>              | <b>404,148,786</b> | <b>424,356,225</b>     | <b>445,574,037</b>     | <b>396,224,300</b>   |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF HEALTH |   |                    |                             |                             |                           |
|--------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE           | O52100100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE      | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>    | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100           | Salaries & Wages                                | 855,273,978        | 898,037,677                 | 942,939,561                 | 838,503,900               |
| 21020100           | Allowances                                      | 86,247,630         | 90,560,012                  | 95,088,012                  | 84,556,500                |
|                    |   | <b>941,521,608</b> | <b>988,597,688</b>          | <b>1,930,119,296</b>        | <b>923,060,400</b>        |
| <b>22000000</b>    | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100           | Social Benefits                                 |                    |                             |                             |                           |
|                    | <b>Total Personnel Cost</b>                     | <b>941,521,608</b> | <b>988,597,688</b>          | <b>1,930,119,296</b>        | <b>923,060,400</b>        |
| <b>22020000</b>    | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100           | Travels & Transport - General                   | 6,136,830          | 6,443,672                   | 6,765,855                   | 6,016,500                 |
| 22020200           | Utilities - General                             | 2,280,210          | 2,394,221                   | 2,513,932                   | 2,235,500                 |
| 22020300           | Materials & Supplies - General                  | 9,668,988          | 10,152,437                  | 10,660,059                  | 9,479,400                 |
| 22020400           | Maintenance Services - General                  | 6,804,063          | 7,144,266                   | 7,501,479                   | 6,670,650                 |
| 22020500           | Training - General                              | 2,688,210          | 2,822,621                   | 2,963,752                   | 2,635,500                 |
| 22020600           | Other Services - General                        |                    |                             |                             |                           |
| 22020700           | Consultancy & Professional Services - General   | 1,611,855          | 1,692,448                   | 1,777,070                   | 1,580,250                 |
| 22020800           | Fuel & Lubricants - General                     | 306,000            | 321,300                     | 337,365                     | 300,000                   |
| 22020900           | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000           | Miscellaneous Expenses - General                | 5,697,720          | 5,982,606                   | 6,281,736                   | 5,586,000                 |
| 22030100           | Staff Loans & Advances                          | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22040100           | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200           | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100           | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200           | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100           | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200           | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300           | Insurance Premium                               |                    |                             |                             |                           |
| 22070100           | Transfer to Other Fund                          |                    |                             |                             |                           |
|                    | <b>Total Overhead Cost</b>                      | <b>37,445,373</b>  | <b>39,317,642</b>           | <b>41,283,524</b>           | <b>36,711,150</b>         |
|                    | <b>Total Recurrent Expenditure</b>              | <b>978,966,981</b> | <b>1,027,915,330</b>        | <b>1,971,402,820</b>        | <b>959,771,550</b>        |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

HIV/AIDS PROGRAMME DEVELOPMENT PROJECT  
ORG CODE 052111500100

| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|-----------------|---|-------------------|------------------------|------------------------|----------------------|
|                 |   |                   |                        |                        | N                    |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100        | Salaries & Wages                                | 1,025,100         | 1,076,355              | 1,130,173              | 1,005,000            |
| 21020100        | Allowances                                      | 108,171           | 113,580                | 119,259                | 106,050              |
|                 |   | <b>1,133,271</b>  | <b>1,189,935</b>       | <b>1,189,935</b>       | <b>1,111,050</b>     |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100        | Social Benefits                                 |                   |                        |                        |                      |
|                 | <b>Total Personnel Cost</b>                     | <b>1,133,271</b>  | <b>1,189,935</b>       | <b>1,189,935</b>       | <b>1,111,050</b>     |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100        | Travels & Transport - General                   | 5,100,000         | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020200        | Utilities - General                             | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300        | Materials & Supplies - General                  |                   |                        |                        |                      |
| 22020400        | Maintenance Services - General                  | 2,042,142         | 2,144,249              | 2,251,462              | 2,002,100            |
| 22020500        | Training - General                              | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020600        | Other Services - General                        |                   |                        |                        |                      |
| 22020700        | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800        | Fuel & Lubricants - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22020900        | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000        | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100        | Staff Loans & Advances                          | 408,000           | 428,400                | 449,820                | 400,000              |
| 22040100        | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200        | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200        | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100        | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200        | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300        | Insurance Premium                               |                   |                        |                        |                      |
| 22070100        | Transfer to Other Fund                          |                   |                        |                        |                      |
|                 | <b>Total Overhead Cost</b>                      | <b>10,712,142</b> | <b>11,247,749</b>      | <b>11,810,137</b>      | <b>10,502,100</b>    |
|                 | <b>Total Recurrent Expenditure</b>              | <b>11,845,413</b> | <b>12,437,684</b>      | <b>13,000,071</b>      | <b>11,613,150</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY |   |                      |                             |                             |   |
|--|---|----------------------|-----------------------------|-----------------------------|---|
| ORG CODE   | 521002001000                                    |                      |                             |                             |   |
| ECONOMIC CODE                                      | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N     | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET/<br>SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>                                    |   |                      |                             |                             |   |
| 21010100   | Salaries & Wages                                | 1,434,509,397        | 1,506,234,867               | 1,581,546,610               | 1,406,381,762                               |
| 21020100   | Allowances                                      | 94,827,880           | 99,569,274                  | 104,547,738                 | 94,827,880                                  |
|  |   | <b>1,529,337,277</b> | <b>1,605,804,141</b>        | <b>1,686,094,348</b>        | <b>1,501,209,642</b>                        |
| <b>22000000</b>                                    | <b>OTHER RECURRENT COSTS</b>                    |                      |                             |                             |   |
| 22010100   | Social Benefits                                 |                      |                             |                             |   |
|  | <b>Total Personnel Cost</b>                     | <b>1,529,337,277</b> | <b>1,605,804,141</b>        | <b>1,686,094,348</b>        |   |
| <b>22020000</b>                                    | <b>OVERHEAD COST:</b>                           |                      |                             |                             |   |
| 22020100   | Travels & Transport - General                   | 5,610,000            | 5,890,500                   | 6,185,025                   | 5,500,000                                   |
| 22020200   | Utilities - General                             | 2,040,000            | 2,142,000                   | 2,249,100                   | 2,000,000                                   |
| 22020300   | Materials & Supplies - General                  |                      |                             |                             | 5,670,650                                   |
| 22020400   | Maintenance Services - General                  | 6,293,400            | 6,608,070                   | 6,938,474                   | 6,170,000                                   |
| 22020500   | Training - General                              |                      |                             |                             |   |
| 22020600   | Other Services - General                        |                      |                             |                             |   |
| 22020700   | Consultancy & Professional Services - General   |                      |                             |                             |   |
| 22020800   | Fuel & Lubricants - General                     | 714,000              | 749,700                     | 787,185                     | 700,000                                     |
| 22020900   | Financial Charges - General                     | 102,000              | 107,100                     | 112,455                     | 100,000                                     |
| 22021000   | Miscellaneous Expenses - General                | 1,020,000            | 1,071,000                   | 1,124,550                   | 1,000,000                                   |
| 22030100   | Staff Loans & Advances                          | 714,000              | 749,700                     | 787,185                     | 700,000                                     |
| 22040100   | Local Grants & Contributions                    |                      |                             |                             |   |
| 22040200   | Foreign Grants & Contributions                  |                      |                             |                             |   |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                      |                             |                             |   |
| 22050200   | Subsidies to Private Companies                  |                      |                             |                             |   |
| 22060100   | Foreign Interest/Discount                       |                      |                             |                             |   |
| 22060200   | Domestic Interest/Discount                      |                      |                             |                             |   |
| 22060300   | Insurance Premium                               |                      |                             |                             |   |
| 22070100   | Transfer to Other Fund                          |                      |                             |                             |   |
|  | <b>Total Overhead Cost</b>                      | <b>16,493,400</b>    | <b>17,318,070</b>           | <b>18,183,974</b>           | <b>21,840,650</b>                           |
|  | <b>Total recurrent Expenditure</b>              | <b>1,545,830,677</b> | <b>1,722,691,485</b>        | <b>1,808,826,059</b>        | <b>1,523,050,292</b>                        |

**BORNO STATE GOVERNMENT  
2016 BUDGET**

**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>HOSPITAL MANAGEMENT BOARD</b> |   |                      |                               |                               |                             |
|----------------------------------|---|----------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                  | <b>52110200100</b>                              |                      |                               |                               |                             |
| <b>ECONOMIC CODE</b>             | <b>DETAILS OF EXPENDITURE</b>                   | <b>BUDGET 2016</b>   | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|                                  |   | <b>N</b>             | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                  | <b>PERSONNEL COST</b>                           |                      |                               |                               |                             |
| 21010100                         | Salaries & Wages                                | 7,192,594,903        | 7,552,224,648                 | 7,929,835,880                 | 7,051,563,630               |
| 21020100                         | Allowances                                      | 799,177,211          | 839,136,072                   | 881,092,876                   | 783,507,070                 |
|                                  |   | <b>7,991,772,114</b> | <b>8,391,360,720</b>          | <b>8,810,928,756</b>          | <b>7,835,070,700</b>        |
| <b>22000000</b>                  | <b>OTHER RECURRENT COSTS</b>                    |                      |                               |                               |                             |
| 22010100                         | Social Benefits                                 |                      |                               |                               |                             |
|                                  | <b>Total Personnel Cost</b>                     | <b>7,991,772,114</b> | <b>8,391,360,720</b>          | <b>8,810,928,756</b>          | <b>7,835,070,700</b>        |
| <b>22020000</b>                  | <b>OVERHEAD COST:</b>                           |                      |                               |                               |                             |
| 22020100                         | Travels & Transport - General                   | 39,780,000           | 41,769,000                    | 43,857,450                    | 39,000,000                  |
| 22020200                         | Utilities - General                             | 102,000,000          | 107,100,000                   | 112,455,000                   | 100,000,000                 |
| 22020300                         | Materials & Supplies - General                  |                      |                               |                               |                             |
| 22020400                         | Maintenance Services - General                  |                      |                               |                               |                             |
| 22020500                         | Training - General                              | 102,000,000          | 107,100,000                   | 112,455,000                   | 100,000,000                 |
| 22020600                         | Other Services - General                        | 213,931,485          | 224,628,059                   | 235,859,462                   | 209,736,750                 |
| 22020700                         | Consultancy & Professional Services - General   |                      |                               |                               |                             |
| 22020800                         | Fuel & Lubricants - General                     | 510,000              | 535,500                       | 562,275                       | 500,000                     |
| 22020900                         | Financial Charges - General                     | 510,000              | 535,500                       | 562,275                       | 500,000                     |
| 22021000                         | Miscellaneous Expenses - General                | 153,000,000          | 160,650,000                   | 168,682,500                   | 150,000,000                 |
| 22030100                         | Staff Loans & Advances                          | 153,000,000          | 160,650,000                   | 168,682,500                   | 150,000,000                 |
| 22040100                         | Local Grants & Contributions                    |                      |                               |                               |                             |
| 22040200                         | Foreign Grants & Contributions                  |                      |                               |                               |                             |
| 22050100                         | Subsidies to Govt Owned Companies & Parastatals |                      |                               |                               |                             |
| 22050200                         | Subsidies to Private Companies                  |                      |                               |                               |                             |
| 22060100                         | Foreign Interest/Discount                       |                      |                               |                               |                             |
| 22060200                         | Domestic Interest/Discount                      |                      |                               |                               |                             |
| 22060300                         | Insurance Premium                               |                      |                               |                               |                             |
| 22070100                         | Transfer to Other Fund                          |                      |                               |                               |                             |
|                                  | <b>Total Overhead Cost</b>                      | <b>764,731,485</b>   | <b>802,968,059</b>            | <b>843,116,462</b>            | <b>749,736,750</b>          |
|                                  | <b>Total Recurrent Expenditure</b>              | <b>8,756,503,599</b> | <b>9,194,328,779</b>          | <b>9,654,045,218</b>          | <b>8,584,807,450</b>        |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE   | O12300100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                                    | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                  | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 197,163,297        | 207,021,462                 | 217,372,535                 | 175,662,600               |
| 21020100   | Allowances                                      | 17,987,445         | 18,886,817                  | 19,831,158                  | 17,634,750                |
|  |   | <b>215,150,742</b> | <b>225,908,279</b>          | <b>237,203,693</b>          | <b>193,297,350</b>        |
| <b>22000000</b>                                  | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100   | Social Benefits                                 |                    |                             |                             |                           |
|  | <b>Total Personnel Cost</b>                     | <b>215,150,742</b> | <b>225,908,279</b>          | <b>237,203,693</b>          | <b>193,297,350</b>        |
| <b>22020000</b>                                  | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 6,673,401          | 7,007,071                   | 7,357,425                   | 6,542,550                 |
| 22020200   | Utilities - General                             | 4,297,923          | 4,512,819                   | 4,738,460                   | 4,213,650                 |
| 22020300   | Materials & Supplies - General                  | 75,653,910         | 79,436,606                  | 83,408,436                  | 74,170,500                |
| 22020400   | Maintenance Services - General                  | 10,253,754         | 10,766,442                  | 11,304,764                  | 10,052,700                |
| 22020500   | Training - General                              | 19,043,646         | 19,995,828                  | 20,995,620                  | 136,317,300               |
| 22020600   | Other Services - General                        |                    |                             |                             |                           |
| 22020700   | Consultancy & Professional Services - General   | 614,754            | 645,492                     | 677,766                     | 602,700                   |
| 22020800   | Fuel & Lubricants - General                     | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22020900   | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000   | Miscellaneous Expenses - General                | 18,914,115         | 19,859,821                  | 20,852,812                  | 18,543,250                |
| 22030100   | Staff Loans & Advances                          |                    |                             |                             | 2,000,000                 |
| 22040100   | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200   | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300   | Insurance Premium                               |                    |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>136,063,503</b> | <b>142,866,678</b>          | <b>150,010,012</b>          | <b>253,042,650</b>        |
|  | <b>Total Recurrent Expenditure</b>              | <b>351,214,245</b> | <b>368,774,957</b>          | <b>387,213,705</b>          | <b>446,340,000</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| INFORMATIC INSTITUTE |   |                   |                        |                        |                      |
|----------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE             | 012301900100                                    |                   |                        |                        |                      |
| ECONOMIC CODE        | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                      |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>      | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100             | Salaries & Wages                                | 5,935,696         | 6,232,481              | 6,544,105              | 5,819,310            |
| 21020100             | Allowances                                      |                   |                        |                        | 646,590              |
|                      |   | <b>5,935,696</b>  | <b>6,232,481</b>       | <b>6,544,105</b>       | <b>6,465,900</b>     |
| <b>22000000</b>      | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100             | Social Benefits                                 |                   |                        |                        |                      |
|                      | <b>Total Personnel Cost</b>                     | <b>5,935,696</b>  | <b>6,232,481</b>       | <b>6,544,105</b>       | <b>6,465,900</b>     |
| <b>22020000</b>      | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100             | Travels & Transport - General                   | 5,100,000         | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020200             | Utilities - General                             | 1,197,021         | 1,256,872              | 1,319,716              | 1,173,550            |
| 22020300             | Materials & Supplies - General                  | 3,060,000         | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020400             | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500             | Training - General                              |                   |                        |                        |                      |
| 22020600             | Other Services - General                        |                   |                        |                        |                      |
| 22020700             | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800             | Fuel & Lubricants - General                     | 408,000           | 428,400                | 449,820                | 400,000              |
| 22020900             | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000             | Miscellaneous Expenses - General                | 4,080,000         | 4,284,000              | 4,498,200              | 4,000,000            |
| 22030100             | Staff Loans & Advances                          | 510,000           | 535,500                | 562,275                | 500,000              |
| 22040100             | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200             | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100             | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200             | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100             | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200             | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300             | Insurance Premium                               |                   |                        |                        |                      |
| 22070100             | Transfer to Other Fund                          |                   |                        |                        |                      |
|                      | <b>Total Overhead Cost</b>                      | <b>15,477,021</b> | <b>16,250,872</b>      | <b>17,063,416</b>      | <b>15,173,550</b>    |
|                      | <b>Total Recurrent Expenditure</b>              | <b>21,412,717</b> | <b>22,483,353</b>      | <b>23,607,521</b>      | <b>21,639,450</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO RADIO TELVESION CORPORATION |   |                    |                        |                        |                      |
|-----------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                          | 12300300100                                     |                    |                        |                        |                      |
| ECONOMIC CODE                     | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                   | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                          | Salaries & Wages                                | 221,744,598        | 232,831,828            | 244,473,420            | 217,396,665          |
| 21020100                          | Allowances                                      |                    |                        |                        | 24,155,185           |
|                                   |   | <b>221,744,598</b> | <b>232,831,828</b>     | <b>244,473,420</b>     | <b>241,551,850</b>   |
| <b>22000000</b>                   | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                          | Social Benefits                                 |                    |                        |                        |                      |
|                                   | <b>Total Personnel Cost</b>                     | <b>221,744,598</b> | <b>232,831,828</b>     | <b>244,473,420</b>     | <b>241,551,850</b>   |
| <b>22020000</b>                   | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                          | Travels & Transport - General                   | 4,080,000          | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020200                          | Utilities - General                             | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020300                          | Materials & Supplies - General                  | 10,200,000         | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020400                          | Maintenance Services - General                  | 9,180,000          | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020500                          | Training - General                              | 10,232,028         | 10,743,629             | 11,280,811             | 10,031,400           |
| 22020600                          | Other Services - General                        | 11,220,000         | 11,781,000             | 12,370,050             | 11,000,000           |
| 22020700                          | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                          | Fuel & Lubricants - General                     | 408,000            | 428,400                | 449,820                | 400,000              |
| 22020900                          | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                          | Miscellaneous Expenses - General                | 10,200,000         | 10,710,000             | 11,245,500             | 10,000,000           |
| 22030100                          | Staff Loans & Advances                          | 510,000            | 535,500                | 562,275                | 500,000              |
| 22040100                          | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                          | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                          | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                          | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                          | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                          | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                          | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                          | Transfer to Other Fund                          |                    |                        |                        |                      |
|                                   | <b>Total Overhead Cost</b>                      | <b>59,192,029</b>  | <b>62,151,629</b>      | <b>65,259,211</b>      | <b>58,031,400</b>    |
|                                   | <b>Total Recurrent Expenditure</b>              | <b>280,936,627</b> | <b>294,983,458</b>     | <b>309,732,630</b>     | <b>299,583,250</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| COUNCIL FOR ARTS AND CULTURE |   |                    |                        |                        |                      |
|------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                     | 012301000100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                              |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>              | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                     | Salaries & Wages                                | 91,645,409         | 96,227,679             | 101,039,063            | 89,848,440           |
| 21020100                     | Allowances                                      | 10,182,823         | 10,691,964             | 11,226,563             | 9,983,160            |
|                              |   | <b>101,828,232</b> | <b>106,919,644</b>     | <b>112,265,626</b>     | <b>99,831,600</b>    |
| <b>22000000</b>              | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                     | Social Benefits                                 |                    |                        |                        |                      |
|                              | <b>Total Personnel Cost</b>                     | <b>101,828,232</b> | <b>106,919,644</b>     | <b>112,265,626</b>     | <b>99,831,600</b>    |
| <b>22020000</b>              | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                     | Travels & Transport - General                   | 9,180,000          | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020200                     | Utilities - General                             | 4,080,000          | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020300                     | Materials & Supplies - General                  |                    |                        |                        |                      |
| 22020400                     | Maintenance Services - General                  | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020500                     | Training - General                              |                    |                        |                        |                      |
| 22020600                     | Other Services - General                        | 10,200,000         | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020700                     | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                     | Fuel & Lubricants - General                     | 408,000            | 428,400                | 449,820                | 400,000              |
| 22020900                     | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                     | Miscellaneous Expenses - General                | 11,352,294         | 11,919,909             | 12,515,904             | 11,129,700           |
| 22030100                     | Staff Loans & Advances                          | 510,000            | 535,500                | 562,275                | 500,000              |
| 22040100                     | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                     | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                     | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                     | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                     | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                     | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                     | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                     | Transfer to Other Fund                          |                    |                        |                        |                      |
|                              | <b>Total Overhead Cost</b>                      | <b>38,892,294</b>  | <b>40,836,909</b>      | <b>42,878,754</b>      | <b>38,129,700</b>    |
|                              | <b>Total Recurrent Expenditure</b>              | <b>140,720,526</b> | <b>147,756,552</b>     | <b>155,144,380</b>     | <b>137,961,300</b>   |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF JUSTICE |   |                    |                             |                             |                           |
|---------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE            | O32600100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE       | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>     | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100            | Salaries & Wages                                | 171,550,332        | 180,127,849                 | 189,134,241                 | 168,186,600               |
| 21020100            | Allowances                                      | 17,224,893         | 18,086,138                  | 18,990,445                  | 16,887,150                |
|                     |   | <b>188,775,225</b> | <b>198,213,986</b>          | <b>208,124,686</b>          | <b>185,073,750</b>        |
| <b>22000000</b>     | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100            | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                     | <b>Total Personnel Cost</b>                     | <b>188,775,225</b> | <b>198,213,986</b>          | <b>208,124,686</b>          | <b>185,073,750</b>        |
| <b>22020000</b>     | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100            | Travels & Transport - General                   | 3,593,205          | 3,772,865                   | 3,961,509                   | 3,522,750                 |
| 22020200            | Utilities - General                             | 3,070,557          | 3,224,085                   | 3,385,289                   | 3,010,350                 |
| 22020300            | Materials & Supplies - General                  | 5,116,167          | 5,371,975                   | 5,640,574                   | 5,015,850                 |
| 22020400            | Maintenance Services - General                  | 6,699,768          | 7,034,756                   | 7,386,494                   | 6,568,400                 |
| 22020500            | Training - General                              | 3,069,486          | 3,222,960                   | 3,384,108                   | 3,009,300                 |
| 22020600            | Other Services - General                        |                    |                             |                             |                           |
| 22020700            | Consultancy & Professional Services - General   | 2,046,681          | 2,149,015                   | 2,256,466                   | 2,006,550                 |
| 22020800            | Fuel & Lubricants - General                     |                    |                             |                             | 900000                    |
| 22020900            | Financial Charges - General                     |                    |                             |                             | 100,000                   |
| 22021000            | Miscellaneous Expenses - General                | 19,288,710         | 20,253,146                  | 21,265,803                  | 18,910,500                |
| 22030100            | Staff Loans & Advances                          | 30,846,650         | 32,388,983                  | 34,008,432                  | 69,457,500                |
| 22040100            | Local Grants & Contributions                    | 2,046,681          | 2,149,015                   | 2,256,466                   | 2,006,550                 |
| 22040200            | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100            | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200            | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100            | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200            | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300            | Insurance Premium - Vetting of Contract         | 67,750,000         | 71,137,500                  | 74,694,375                  | 262,500,000               |
| 22070100            | Transfer to Other Fund                          |                    |                             |                             |                           |
|                     | <b>Total Overhead Cost</b>                      | <b>143,527,905</b> | <b>150,704,300</b>          | <b>158,239,515</b>          | <b>377,007,750</b>        |
|                     | <b>Total Recurrent Expenditure</b>              | <b>332,303,130</b> | <b>348,918,287</b>          | <b>366,364,201</b>          | <b>562,081,500</b>        |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES |   |                    |                        |                        |                      |
|--|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE   | 032600600100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                                      | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                                    | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100   | Salaries & Wages                                | 585,679,863        | 614,963,856            | 645,712,049            | 208,583,460          |
| 21020100   | Allowances                                      | -                  | -                      | -                      | 23,175,940           |
|  |   | <b>585,679,863</b> | <b>614,963,856</b>     | <b>645,712,049</b>     | <b>231,759,400</b>   |
| <b>22000000</b>                                    | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100   | Social Benefits                                 |                    |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>585,679,863</b> | <b>614,963,856</b>     | <b>645,712,049</b>     | <b>231,759,400</b>   |
| <b>22020000</b>                                    | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100   | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200   | Utilities - General                             | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300   | Materials & Supplies - General                  | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020400   | Maintenance Services - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020500   | Training - General                              |                    |                        |                        |                      |
| 22020600   | Other Services - General                        | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020700   | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800   | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900   | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000   | Miscellaneous Expenses - General                | 1,456,356          | 1,529,174              | 1,605,632              | 1,427,800            |
| 22030100   | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100   | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200   | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200   | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100   | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200   | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300   | Insurance Premium                               |                    |                        |                        |                      |
| 22070100   | Transfer to Other Fund                          |                    |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>12,676,356</b>  | <b>13,310,174</b>      | <b>13,975,682</b>      | <b>12,427,800</b>    |
|  | <b>Total Recurrent Expenditure</b>              | <b>598,356,219</b> | <b>628,274,030</b>     | <b>659,687,731</b>     | <b>244,187,200</b>   |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| SCHOOL OF HIGHER ISLAMIC STUDIES |   |                    |                             |                             |                           |
|----------------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE 032600600100            |   |                    |                             |                             |                           |
| ECONOMIC CODE                    | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                  | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                         | Salaries & Wages                                | 126,407,959        | 132,728,357                 | 139,364,775                 | 148,678,740               |
| 21020100                         | Allowances                                      | 50,894,550         | 53,439,278                  | 56,111,241                  | 16,519,860                |
|                                  |   | <b>177,302,509</b> | <b>186,167,634</b>          | <b>195,476,016</b>          | <b>165,198,600</b>        |
| <b>22000000</b>                  | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                         | Social Benefits                                 |                    |                             |                             |                           |
|                                  | <b>Total Personnel Cost</b>                     | <b>177,302,509</b> | <b>186,167,634</b>          | <b>195,476,016</b>          | <b>165,198,600</b>        |
| <b>22020000</b>                  | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                         | Travels & Transport - General                   | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22020200                         | Utilities - General                             | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22020300                         | Materials & Supplies - General                  |                    |                             |                             |                           |
| 22020400                         | Maintenance Services - General                  | 1,425,654          | 1,496,937                   | 1,571,784                   | 1,397,700                 |
| 22020500                         | Training - General                              |                    |                             |                             |                           |
| 22020600                         | Other Services - General                        |                    |                             |                             |                           |
| 22020700                         | Consultancy & Professional Services - General   |                    |                             |                             |                           |
| 22020800                         | Fuel & Lubricants - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22020900                         | Financial Charges - General                     | 51,000             | 53,550                      | 56,228                      | 50,000                    |
| 22021000                         | Miscellaneous Expenses - General                | 51,000             | 53,550                      | 56,228                      | 50,000                    |
| 22030100                         | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100                         | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200                         | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                         | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                         | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                         | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                         | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                         | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                         | Transfer to Other Fund                          |                    |                             |                             |                           |
|                                  | <b>Total Overhead Cost</b>                      | <b>2,649,654</b>   | <b>2,782,137</b>            | <b>2,921,244</b>            | <b>2,597,700</b>          |
|                                  | <b>Total Recurrent Expenditure</b>              | <b>179,952,163</b> | <b>188,949,771</b>          | <b>198,397,260</b>          | <b>167,796,300</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| COUNCIL ON PREROGATIVE OF MERCY |   |                   |                        |                        |                      |
|---------------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE                        | 032600300100                                    |                   |                        |                        |                      |
| ECONOMIC CODE                   | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                 |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                 | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                        | Salaries & Wages                                | 18,380,150        | 19,299,158             | 20,264,115             | 18,019,755           |
| 21020100                        | Allowances                                      | 2,042,239         | 2,144,351              | 2,251,568              | 2,002,195            |
|                                 |   | <b>20,422,389</b> | <b>21,443,508</b>      | <b>22,515,684</b>      | <b>20,021,950</b>    |
| <b>22000000</b>                 | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                        | Social Benefits                                 |                   |                        |                        |                      |
|                                 | <b>Total Personnel Cost</b>                     | <b>20,422,389</b> | <b>21,443,508</b>      | <b>22,515,684</b>      | <b>20,021,950</b>    |
| <b>22020000</b>                 | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                        | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                        | Utilities - General                             | 1,519,188         | 1,595,147              | 1,674,905              | 1,489,400            |
| 22020300                        | Materials & Supplies - General                  |                   |                        |                        |                      |
| 22020400                        | Maintenance Services - General                  |                   |                        |                        |                      |
| 22020500                        | Training - General                              |                   |                        |                        |                      |
| 22020600                        | Other Services - General                        | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020700                        | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                        | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900                        | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                        | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                        | Staff Loans & Advances                          | 714,000           | 749,700                | 787,185                | 700,000              |
| 22040100                        | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                        | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                        | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                        | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                        | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                        | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                        | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                        | Transfer to Other Fund                          |                   |                        |                        |                      |
|                                 | <b>Total Overhead Cost</b>                      | <b>5,599,188</b>  | <b>5,879,147</b>       | <b>6,173,105</b>       | <b>5,489,400</b>     |
|                                 | <b>Total Recurrent Expenditure</b>              | <b>26,021,577</b> | <b>27,322,656</b>      | <b>28,688,789</b>      | <b>25,511,350</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF WORKS & TRANSPORT |   |                    |                        |                        |                      |
|-------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                      | O23400100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                               |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                      | Salaries & Wages                                | 506,873,058        | 532,216,711            | 558,827,546            | 551,068,900          |
| 21020100                      | Allowances                                      | 62,532,477         | 65,659,101             | 68,942,056             | 61,306,350           |
|                               |   | <b>569,405,535</b> | <b>597,875,812</b>     | <b>627,769,602</b>     | <b>612,375,250</b>   |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                      | Social Benefits                                 | -                  | -                      | -                      | -                    |
|                               | <b>Total Personnel Cost</b>                     | <b>569,405,535</b> | <b>597,875,812</b>     | <b>627,769,602</b>     | <b>612,375,250</b>   |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                      | Travels & Transport - General                   | 19,524,975         | 20,501,224             | 21,526,285             | 4,436,250            |
| 22020200                      | Utilities - General                             | 10,755,055         | 11,292,808             | 11,857,448             | 740,250              |
| 22020300                      | Materials & Supplies - General                  | 6,610,784          | 6,941,323              | 7,288,389              | 1,579,200            |
| 22020400                      | Maintenance Services - General                  | 18,771,541         | 19,710,118             | 20,695,624             | 8,599,550            |
| 22020500                      | Training - General                              | 21,076,355         | 22,130,173             | 23,236,681             | 1,055,250            |
| 22020600                      | Other Services - General                        |                    |                        |                        |                      |
| 22020700                      | Consultancy & Professional Services - General   | 10,537,647         | 11,064,529             | 11,617,756             | 527,100              |
| 22020800                      | Fuel & Lubricants - General                     | 20,306,000         | 21,321,300             | 22,387,365             | 300000               |
| 22020900                      | Financial Charges - General                     | 5,102,000          | 5,357,100              | 5,624,955              | 100,000              |
| 22021000                      | Miscellaneous Expenses - General                | -                  | 1                      | 1                      | 2,087,400            |
| 22030100                      | Staff Loans & Advances                          |                    |                        |                        |                      |
| 22040100                      | Local Grants & Contributions                    | 5,538,713          | 5,815,649              | 6,106,431              | 528,150              |
| 22040200                      | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                      | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                      | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                      | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                      | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                      | Transfer to Other Fund                          |                    |                        |                        |                      |
|                               | <b>Total Overhead Cost</b>                      | <b>173,352,218</b> | <b>124,134,225</b>     | <b>130,340,936</b>     | <b>19,953,150</b>    |
|                               | <b>Total recurrent Expenditure</b>              | <b>742,757,753</b> | <b>722,010,036</b>     | <b>758,110,538</b>     | <b>632,328,400</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO EXPRESS TRANSPORT CORPORATION |   |                    |                             |                             |   |
|-------------------------------------|---|--------------------|-----------------------------|-----------------------------|---|
| ORG. CODE                           | 22905300100                                     |                    |                             |                             |   |
| ECONOMIC CODE                       | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET / SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>                     | <b>PERSONNEL COST</b>                           |                    |                             |                             |   |
| 21010100                            | Salaries & Wages                                | 103,493,207        | 108,667,867                 | 114,101,260                 | 101,463,928                               |
| 21020100                            | Allowances                                      | 8,319,038          | 8,734,990                   | 9,171,740                   | 8,155,920                                 |
|                                     |   | <b>111,812,245</b> | <b>117,402,857</b>          | <b>229,215,102</b>          | <b>109,619,848</b>                        |
| <b>22000000</b>                     | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |   |
| 22010100                            | Social Benefits                                 |                    |                             |                             |   |
|                                     | <b>Total Personnel Cost</b>                     | <b>111,812,245</b> | <b>117,402,857</b>          | <b>229,215,102</b>          | <b>109,619,848</b>                        |
| <b>22020000</b>                     | <b>OVERHEAD COST:</b>                           |                    |                             |                             |   |
| 22020100                            | Travels & Transport - General                   | 3,060,000          | 3,213,000                   | 3,373,650                   | 3,000,000                                 |
| 22020200                            | Utilities - General                             | 10,314,903         | 10,830,648                  | 11,372,181                  | 10,112,650                                |
| 22020300                            | Materials & Supplies - General                  | 19,380,000         | 20,349,000                  | 21,366,450                  | 19,000,000                                |
| 22020400                            | Maintenance Services - General                  | 20,400,000         | 21,420,000                  | 22,491,000                  | 20,000,000                                |
| 22020500                            | Training - General                              |                    |                             |                             |   |
| 22020600                            | Other Services - General                        |                    |                             |                             |   |
| 22020700                            | Consultancy & Professional Services - General   |                    |                             |                             |   |
| 22020800                            | Fuel & Lubricants - General                     | 5,100,000          | 5,355,000                   | 5,622,750                   | 5,000,000                                 |
| 22020900                            | Financial Charges - General                     |                    |                             |                             | 300,000                                   |
| 22021000                            | Miscellaneous Expenses - General                | 5,100,000          | 5,355,000                   | 5,622,750                   | 5,000,000                                 |
| 22030100                            | Staff Loans & Advances                          | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22040100                            | Local Grants & Contributions                    |                    |                             |                             |   |
| 22040200                            | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100                            | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200                            | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100                            | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200                            | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300                            | Insurance Premium                               |                    |                             |                             |   |
| 22070100                            | Transfer to Other Fund                          |                    |                             |                             |   |
|                                     | <b>Total Overhead Cost</b>                      | <b>64,374,903</b>  | <b>67,593,648</b>           | <b>70,973,331</b>           | <b>63,412,650</b>                         |
|                                     | <b>Total Recurrent Expenditure</b>              | <b>176,187,148</b> | <b>184,996,505</b>          | <b>300,188,433</b>          | <b>173,032,498</b>                        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| ROAD MAINTENANCE AGENCY |   |                   |                        |                        |                      |
|-------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                | 023400400100                                    |                   |                        |                        |                      |
| ECONOMIC CODE           | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                         |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>         | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                | Salaries & Wages                                | 46,021,956        | 48,323,054             | 50,739,207             | 45,119,565           |
| 21020100                | Allowances                                      | 5,113,551         | 5,369,228              | 5,637,690              | 5,013,285            |
|                         |   | <b>51,135,507</b> | <b>53,692,282</b>      | <b>56,376,896</b>      | <b>50,132,850</b>    |
| <b>22000000</b>         | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                | Social Benefits                                 |                   |                        |                        |                      |
|                         | <b>Total Personnel Cost</b>                     | <b>51,135,507</b> | <b>53,692,282</b>      | <b>56,376,896</b>      | <b>50,132,850</b>    |
| <b>22020000</b>         | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                | Materials & Supplies - General                  | 10,200,000        | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020400                | Maintenance Services - General                  | 9,180,000         | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020500                | Training - General                              |                   |                        |                        |                      |
| 22020600                | Other Services - General                        | 8,556,882         | 8,984,726              | 9,433,962              | 8,389,100            |
| 22020700                | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                | Fuel & Lubricants - General                     | 408,000           | 428,400                | 449,820                | 400,000              |
| 22020900                | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                | Staff Loans & Advances                          | 510,000           | 535,500                | 562,275                | 500,000              |
| 22040100                | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                | Transfer to Other Fund                          |                   |                        |                        |                      |
|                         | <b>Total Overhead Cost</b>                      | <b>30,996,882</b> | <b>32,546,726</b>      | <b>34,174,062</b>      | <b>30,389,100</b>    |
|                         | <b>Total Recurrent Expenditure</b>              | <b>82,132,389</b> | <b>86,239,008</b>      | <b>90,550,959</b>      | <b>80,521,950</b>    |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT |   |                    |                        |                        |                                     |
|--|---|--------------------|------------------------|------------------------|-------------------------------------|
| ORG CODE                                       | O51400100100                                    |                    |                        |                        |                                     |
| ECONOMIC CODE                                  | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET/ SUPPLEMENTARY 2015 |
|  |   | N                  | N                      | N                      | N                                   |
| <b>21000000</b>                                | <b>PERSONNEL COST</b>                           |                    |                        |                        |                                     |
| 21010100                                       | Salaries & Wages                                | 140,101,182        | 147,106,241            | 154,461,553            | 137,354,100                         |
| 21020100                                       | Allowances                                      | 20,552,490         | 21,580,115             | 22,659,120             | 20,149,500                          |
|  |   | <b>160,653,672</b> | <b>168,686,356</b>     | <b>177,120,673</b>     | <b>142,503,600</b>                  |
| <b>22000000</b>                                | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                                     |
| 22010100                                       | Social Benefits                                 | -                  | -                      | -                      | -                                   |
|  | <b>Total Personnel Cost</b>                     | <b>160,653,672</b> | <b>168,686,356</b>     | <b>177,120,673</b>     | <b>142,503,600</b>                  |
| <b>22020000</b>                                | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                                     |
| 22020100                                       | Travels & Transport - General                   | 6,004,951          | 6,305,199              | 6,620,458              | 25,495,050                          |
| 22020200                                       | Utilities - General                             | 5,958,472          | 6,256,396              | 6,569,215              | 10,743,600                          |
| 22020300                                       | Materials & Supplies - General                  | 11,174,435         | 11,733,157             | 12,319,815             | 20,759,250                          |
| 22020400                                       | Maintenance Services - General                  | 11,737,395         | 12,324,265             | 12,940,478             | 11,507,250                          |
| 22020500                                       | Training - General                              | 2,046,681          | 2,149,015              | 2,256,466              | 2,006,550                           |
| 22020600                                       | Other Services - General                        |                    |                        |                        |                                     |
| 22020700                                       | Consultancy & Professional Services - General   |                    |                        |                        |                                     |
| 22020800                                       | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000                             |
| 22020900                                       | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000                             |
| 22021000                                       | Miscellaneous Expenses - General                | 8,999,613          | 9,449,594              | 9,922,073              | 8,823,150                           |
| 22030100                                       | Staff Loans & Advances                          |                    |                        |                        |                                     |
| 22040100                                       | Local Grants & Contributions                    |                    |                        |                        |                                     |
| 22040200                                       | Foreign Grants & Contributions                  |                    |                        |                        |                                     |
| 22050100                                       | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                                     |
| 22050200                                       | Subsidies to Private Companies                  |                    |                        |                        |                                     |
| 22060100                                       | Foreign Interest/Discount                       |                    |                        |                        |                                     |
| 22060200                                       | Domestic Interest/Discount                      |                    |                        |                        |                                     |
| 22060300                                       | Insurance Premium                               |                    |                        |                        |                                     |
| 22070100                                       | Transfer to Other Fund                          |                    |                        |                        |                                     |
|  | <b>Total Overhead Cost</b>                      | <b>46,227,547</b>  | <b>48,538,924</b>      | <b>50,965,871</b>      | <b>79,634,850</b>                   |
|  | <b>Total Recurrent Expenditure</b>              | <b>206,881,219</b> | <b>217,225,280</b>     | <b>228,086,544</b>     | <b>222,138,450</b>                  |

**BORNO STATE GOVERNMENT  
2015 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF HOUSING & RURAL ELECTRIFICATION |   |                    |                        |                        |                      |
|---|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                                    | O25300100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                               | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                             | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                                    | Salaries & Wages                                | 75,568,944         | 79,347,391             | 83,314,761             | 74,087,200           |
| 21020100                                    | Allowances                                      | 7,655,508          | 8,038,283              | 8,440,198              | 7,505,400            |
|   |   | <b>83,224,452</b>  | <b>87,385,675</b>      | <b>91,754,958</b>      | <b>81,592,600</b>    |
| <b>22000000</b>                             | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                                    | Social Benefits                                 | -                  | -                      | -                      | -                    |
|   | <b>Total Personnel Cost</b>                     | <b>83,224,452</b>  | <b>87,385,675</b>      | <b>91,754,958</b>      | <b>81,592,600</b>    |
| <b>22020000</b>                             | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                                    | Travels & Transport - General                   | 9,454,642          | 9,927,374              | 10,423,743             | 28,877,100           |
| 22020200                                    | Utilities - General                             | 1,023,876          | 1,075,070              | 1,128,823              | 1,003,800            |
| 22020300                                    | Materials & Supplies - General                  | 3,451,833          | 3,624,425              | 3,805,646              | 3,384,150            |
| 22020400                                    | Maintenance Services - General                  | 8,616,858          | 9,047,701              | 9,500,086              | 8,447,900            |
| 22020500                                    | Training - General                              | 2,773,890          | 2,912,585              | 3,058,214              | 2,719,500            |
| 22020600                                    | Other Services - General                        |                    |                        |                        |                      |
| 22020700                                    | Consultancy & Professional Services - General   | 2,149,497          | 2,256,972              | 2,369,820              | 2,107,350            |
| 22020800                                    | Fuel & Lubricants - General                     | 510,000            | 535,500                | 562,275                | 500,000              |
| 22020900                                    | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                                    | Miscellaneous Expenses - General                | 5,424,043          | 5,695,245              | 5,980,007              | 10,219,650           |
| 22030100                                    | Staff Loans & Advances                          | 408,000            | 428,400                | 449,820                | 400,000              |
| 22040100                                    | Local Grants & Contributions                    | 322,371            | 338,490                | 355,414                | 316,050              |
| 22040200                                    | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                                    | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                                    | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                                    | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                                    | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                                    | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                                    | Transfer to Other Fund                          |                    |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>34,237,010</b>  | <b>35,948,861</b>      | <b>37,746,304</b>      | <b>58,075,500</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>117,461,462</b> | <b>123,334,535</b>     | <b>129,501,262</b>     | <b>139,668,100</b>   |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| RURAL ELECTRIFICATION BOARD |   |                    |                        |                        |                      |
|-----------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                    | 23100300100                                     |                    |                        |                        |                      |
| ECONOMIC CODE               | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                             |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>             | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                    | Salaries & Wages                                | 181,129,157        | 190,185,615            | 199,694,896            | 177,577,605          |
| 21020100                    | Allowances                                      | 20,125,462         |                        |                        | 19,730,845           |
|                             |   | <b>201,254,619</b> | <b>190,185,615</b>     | <b>199,694,896</b>     | <b>197,308,450</b>   |
| <b>22000000</b>             | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                    | Social Benefits                                 |                    |                        |                        |                      |
|                             | <b>Total Personnel Cost</b>                     | <b>201,254,619</b> | <b>190,185,615</b>     | <b>199,694,896</b>     | <b>197,308,450</b>   |
| <b>22020000</b>             | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                    | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                    | Utilities - General                             | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                    | Materials & Supplies - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400                    | Maintenance Services - General                  | 1,573,401          | 1,652,071              | 1,734,675              | 1,542,550            |
| 22020500                    | Training - General                              |                    |                        |                        |                      |
| 22020600                    | Other Services - General                        |                    |                        |                        |                      |
| 22020700                    | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                    | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900                    | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                    | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                    | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100                    | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                    | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                    | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                    | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                    | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                    | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                    | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                    | Transfer to Other Fund                          |                    |                        |                        |                      |
|                             | <b>Total Overhead Cost</b>                      | <b>6,673,401</b>   | <b>7,007,071</b>       | <b>7,357,425</b>       | <b>6,542,550</b>     |
|                             | <b>Total Recurrent Expenditure</b>              | <b>207,928,020</b> | <b>197,192,686</b>     | <b>207,052,320</b>     | <b>203,851,000</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE HOUSING CORPORATION |   |                    |                             |                             |   |
|---------------------------------|---|--------------------|-----------------------------|-----------------------------|---|
| ORG CODE                        | 25301000100                                     |                    |                             |                             |   |
| ECONOMIC CODE                   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET / SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>                 | <b>PERSONNEL COST</b>                           |                    |                             |                             |   |
| 21010100                        | Salaries & Wages                                | 117,698,023        | 123,582,924                 | 129,762,070                 | 115,390,218                               |
| 21020100                        | Allowances                                      | 8,075,417          | 8,479,187                   | 8,903,147                   | 7,917,075                                 |
|                                 |   | <b>125,773,439</b> | <b>132,062,111</b>          | <b>138,665,217</b>          | <b>123,307,293</b>                        |
| <b>22000000</b>                 | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |   |
| 22010100                        | Social Benefits                                 |                    |                             |                             |   |
|                                 | <b>Total Personnel Cost</b>                     | <b>125,773,439</b> | <b>132,062,111</b>          | <b>138,665,217</b>          | <b>123,307,293</b>                        |
| <b>22020000</b>                 | <b>OVERHEAD COST:</b>                           |                    |                             |                             |   |
| 22020100                        | Travels & Transport - General                   | 1,077,273          | 1,131,137                   | 1,187,693                   | 1,056,150                                 |
| 22020200                        | Utilities - General                             | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22020300                        | Materials & Supplies - General                  |                    |                             |                             |   |
| 22020400                        | Maintenance Services - General                  | 1,020,000          | 1,071,000                   | 1,124,550                   | 1,000,000                                 |
| 22020500                        | Training - General                              |                    |                             |                             |   |
| 22020600                        | Other Services - General                        |                    |                             |                             |   |
| 22020700                        | Consultancy & Professional Services - General   |                    |                             |                             |   |
| 22020800                        | Fuel & Lubricants - General                     | 204,000            | 214,200                     | 224,910                     | 200,000                                   |
| 22020900                        | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                                   |
| 22021000                        | Miscellaneous Expenses - General                | 510,000            | 535,500                     | 562,275                     | 500,000                                   |
| 22030100                        | Staff Loans & Advances                          | 204,000            | 214,200                     | 224,910                     | 200,000                                   |
| 22040100                        | Local Grants & Contributions                    |                    |                             |                             |   |
| 22040200                        | Foreign Grants & Contributions                  |                    |                             |                             |   |
| 22050100                        | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |   |
| 22050200                        | Subsidies to Private Companies                  |                    |                             |                             |   |
| 22060100                        | Foreign Interest/Discount                       |                    |                             |                             |   |
| 22060200                        | Domestic Interest/Discount                      |                    |                             |                             |   |
| 22060300                        | Insurance Premium                               |                    |                             |                             |   |
| 22070100                        | Transfer to Other Fund                          |                    |                             |                             |   |
|                                 | <b>Total Overhead Cost</b>                      | <b>4,137,273</b>   | <b>4,344,137</b>            | <b>4,561,343</b>            | <b>4,056,150</b>                          |
|                                 | <b>Total Recurrent Expenditure</b>              | <b>129,910,712</b> | <b>136,406,248</b>          | <b>143,226,560</b>          | <b>127,363,443</b>                        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF SPORTS DEVELOPMENT |   |                   |                             |                             |                           |
|--------------------------------|---|-------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                       | O53900100100                                    |                   |                             |                             |                           |
| ECONOMIC CODE                  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                | <b>PERSONNEL COST</b>                           |                   |                             |                             |                           |
| 21010100                       | Salaries & Wages                                | 53,167,347        | 55,825,714                  | 58,617,000                  | 52,124,850                |
| 21020100                       | Allowances                                      | 5,387,130         | 5,656,487                   | 5,939,311                   | 5,281,500                 |
|                                |   | <b>58,554,477</b> | <b>61,482,201</b>           | <b>64,556,311</b>           | <b>57,406,350</b>         |
| <b>22000000</b>                | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |                           |
| 22010100                       | Social Benefits                                 | -                 | -                           | -                           | -                         |
|                                | <b>Total Personnel Cost</b>                     | <b>58,554,477</b> | <b>61,482,201</b>           | <b>64,556,311</b>           | <b>57,406,350</b>         |
| <b>22020000</b>                | <b>OVERHEAD COST:</b>                           |                   |                             |                             |                           |
| 22020100                       | Travels & Transport - General                   | 4,334,133         | 4,550,840                   | 4,778,382                   | 4,249,150                 |
| 22020200                       | Utilities - General                             | 219,555           | 230,533                     | 242,059                     | 215,250                   |
| 22020300                       | Materials & Supplies - General                  | 2,149,497         | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22020400                       | Maintenance Services - General                  | 8,642,970         | 9,075,119                   | 9,528,874                   | 8,473,500                 |
| 22020500                       | Training - General                              | 1,659,263         | 1,742,226                   | 1,829,337                   | 1,580,250                 |
| 22020600                       | Other Services - General                        |                   |                             |                             |                           |
| 22020700                       | Consultancy & Professional Services - General   | 538,713           | 565,649                     | 593,931                     | 528,150                   |
| 22020800                       | Fuel & Lubricants - General                     | 408,000           | 428,400                     | 449,820                     | 400,000                   |
| 22020900                       | Financial Charges - General                     | 102,000           | 107,100                     | 112,455                     | 100,000                   |
| 22021000                       | Miscellaneous Expenses - General                | 2,902,410         | 3,047,531                   | 3,199,907                   | 2,845,500                 |
| 22030100                       | Staff Loans & Advances                          | 55,692            | 58,477                      | 61,400                      | 54,600                    |
| 22040100                       | Local Grants & Contributions                    | 860,013           | 903,014                     | 948,164                     | 843,150                   |
| 22040200                       | Foreign Grants & Contributions                  |                   |                             |                             |                           |
| 22050100                       | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |                           |
| 22050200                       | Subsidies to Private Companies                  |                   |                             |                             |                           |
| 22060100                       | Foreign Interest/Discount                       |                   |                             |                             |                           |
| 22060200                       | Domestic Interest/Discount                      |                   |                             |                             |                           |
| 22060300                       | Insurance Premium                               |                   |                             |                             |                           |
| 22070100                       | Transfer to Other Fund                          |                   |                             |                             |                           |
|                                | <b>Total Overhead Cost</b>                      | <b>21,872,246</b> | <b>22,965,858</b>           | <b>24,114,151</b>           | <b>21,396,900</b>         |
|                                | <b>Total Recurrent Expenditure</b>              | <b>80,426,723</b> | <b>84,448,059</b>           | <b>88,670,462</b>           | <b>78,803,250</b>         |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE SPORT COUNCIL |   |                    |                        |                        |                      |
|---------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                  | 053905100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                  | Salaries & Wages                                | 200,920,044        | 210,966,046            | 221,514,348            | 196,980,435          |
| 21020100                  | Allowances                                      | 22,324,449         | 23,440,672             | 24,612,705             | 21,886,715           |
|                           |   | <b>223,244,493</b> | <b>234,406,718</b>     | <b>246,127,054</b>     | <b>218,867,150</b>   |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                    |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     | <b>223,244,493</b> | <b>234,406,718</b>     | <b>246,127,054</b>     | <b>218,867,150</b>   |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 30,600,000         | 32,130,000             | 33,736,500             | 30,000,000           |
| 22020200                  | Utilities - General                             | 10,880,697         | 11,424,732             | 11,995,968             | 10,667,350           |
| 22020300                  | Materials & Supplies - General                  | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020400                  | Maintenance Services - General                  | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020500                  | Training - General                              |                    |                        |                        |                      |
| 22020600                  | Other Services - General                        | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020700                  | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900                  | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                  | Miscellaneous Expenses - General                | 19,380,000         | 20,349,000             | 21,366,450             | 19,000,000           |
| 22030100                  | Staff Loans & Advances                          | 1,734,000          | 1,820,700              | 1,911,735              | 1,700,000            |
| 22040100                  | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                    |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>74,120,697</b>  | <b>77,826,732</b>      | <b>81,718,068</b>      | <b>72,667,350</b>    |
|                           | <b>Total Recurrent Expenditure</b>              | <b>297,365,190</b> | <b>312,233,450</b>     | <b>327,845,122</b>     | <b>291,534,500</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| EL-KANEMI WARRIORS FOOTBALL CLUB |   |                    |                        |                        |                      |
|----------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                         | 053905300200                                    |                    |                        |                        |                      |
| ECONOMIC CODE                    | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                  |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                  | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                         | Salaries & Wages                                | 63,392,811         | 66,562,452             | 69,890,574             | 62,149,815           |
| 21020100                         | Allowances                                      | 7,043,646          | 7,395,828              | 7,765,619              | 6,905,535            |
|                                  |   | <b>70,436,457</b>  | <b>73,958,280</b>      | <b>77,656,194</b>      | <b>69,055,350</b>    |
| <b>22000000</b>                  | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                         | Social Benefits                                 |                    |                        |                        |                      |
|                                  | <b>Total Personnel Cost</b>                     | <b>70,436,457</b>  | <b>73,958,280</b>      | <b>77,656,194</b>      | <b>69,055,350</b>    |
| <b>22020000</b>                  | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                         | Travels & Transport - General                   | 17,800,989         | 18,691,038             | 19,625,590             | 17,451,950           |
| 22020200                         | Utilities - General                             | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020300                         | Materials & Supplies - General                  | 6,120,000          | 6,426,000              | 6,747,300              | 6,000,000            |
| 22020400                         | Maintenance Services - General                  | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020500                         | Training - General                              |                    |                        |                        |                      |
| 22020600                         | Other Services - General                        | 20,400,000         | 21,420,000             | 22,491,000             | 20,000,000           |
| 22020700                         | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                         | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900                         | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                         | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                         | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100                         | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                         | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                         | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                         | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                         | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                         | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                         | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                         | Transfer to Other Fund                          |                    |                        |                        |                      |
|                                  | <b>Total Overhead Cost</b>                      | <b>55,540,989</b>  | <b>58,318,038</b>      | <b>61,233,940</b>      | <b>54,451,950</b>    |
|                                  | <b>Total Recurrent Expenditure</b>              | <b>125,977,446</b> | <b>132,276,318</b>     | <b>138,890,134</b>     | <b>123,507,300</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF WATER RESOURCES |   |                    |                        |                        |                      |
|-----------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG. CODE                   | O25200100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE               | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                             |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>             | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                    | Salaries & Wages                                | 563,655,372        | 591,838,141            | 621,430,048            | 521,574,600          |
| 21020100                    | Allowances                                      | 53,271,540         | 55,935,117             | 58,731,873             | 52,227,000           |
|                             |   | <b>616,926,912</b> | <b>647,773,258</b>     | <b>680,161,920</b>     | <b>573,801,600</b>   |
| <b>22000000</b>             | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                    | Social Benefits                                 | -                  | -                      | -                      | -                    |
|                             | <b>Total Personnel Cost</b>                     | <b>616,926,912</b> | <b>647,773,258</b>     | <b>680,161,920</b>     | <b>573,801,600</b>   |
| <b>22020000</b>             | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                    | Travels & Transport - General                   | 6,043,395          | 6,345,565              | 6,662,843              | 11,807,250           |
| 22020200                    | Utilities - General                             | 6,445,278          | 6,767,542              | 7,105,919              | 6,318,900            |
| 22020300                    | Materials & Supplies - General                  | 4,296,852          | 4,511,695              | 4,737,279              | 4,212,600            |
| 22020400                    | Maintenance Services - General                  | 7,423,101          | 7,794,256              | 8,183,969              | 7,277,550            |
| 22020500                    | Training - General                              | 6,139,278          | 6,446,242              | 6,768,554              | 6,018,900            |
| 22020600                    | Other Services - General                        |                    |                        |                        |                      |
| 22020700                    | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                    | Fuel & Lubricants - General                     | 204,000            | 214,200                | 224,910                | 200,000              |
| 22020900                    | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                    | Miscellaneous Expenses - General                | 6,156,381          | 6,464,200              | 6,787,410              | 20,741,550           |
| 22030100                    | Staff Loans & Advances                          |                    |                        |                        | 3,000,000            |
| 22040100                    | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                    | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                    | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                    | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                    | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                    | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                    | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                    | Transfer to Other Fund                          |                    |                        |                        |                      |
|                             | <b>Total Overhead Cost</b>                      | <b>36,810,285</b>  | <b>38,650,799</b>      | <b>40,583,339</b>      | <b>59,676,750</b>    |
|                             | <b>Total Recurrent Expenditure</b>              | <b>653,737,197</b> | <b>686,424,057</b>     | <b>720,745,260</b>     | <b>633,478,350</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| RURAL WATER SUPPLY AND SANITATION AGENCY |   |                   |                        |                        |                      |
|--|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE 025210300100                    |   |                   |                        |                        |                      |
| ECONOMIC CODE                            | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                          | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                                 | Salaries & Wages                                | 50,278,722        | 52,792,658             | 55,432,291             | 49,292,865           |
| 21020100                                 | Allowances                                      | 5,586,525         | 5,865,851              | 6,159,143              | 5,476,985            |
|  |   | <b>55,865,247</b> | <b>58,658,509</b>      | <b>61,591,435</b>      | <b>54,769,850</b>    |
| <b>22000000</b>                          | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                                 | Social Benefits                                 |                   |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>55,865,247</b> | <b>58,658,509</b>      | <b>61,591,435</b>      | <b>54,769,850</b>    |
| <b>22020000</b>                          | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                                 | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                                 | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                                 | Materials & Supplies - General                  | 2,844,423         | 2,986,644              | 3,135,976              | 2,788,650            |
| 22020400                                 | Maintenance Services - General                  |                   |                        |                        |                      |
| 22020500                                 | Training - General                              |                   |                        |                        |                      |
| 22020600                                 | Other Services - General                        |                   |                        |                        |                      |
| 22020700                                 | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                                 | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900                                 | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                                 | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                                 | Staff Loans & Advances                          | 714,000           | 749,700                | 787,185                | 700,000              |
| 22040100                                 | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                                 | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                                 | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                                 | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                                 | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                                 | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                                 | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                                 | Transfer to Other Fund                          |                   |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>5,904,423</b>  | <b>6,199,644</b>       | <b>6,509,626</b>       | <b>5,788,650</b>     |
|  | <b>Total Recurrent Expenditure</b>              | <b>61,769,670</b> | <b>64,858,154</b>      | <b>68,101,061</b>      | <b>60,558,500</b>    |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF RELIGIOUS AFFAIRS & SPECIAL EDUCATION |   |                    |                             |                             |                           |
|---|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE  | 055200100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                                     | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                   | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100  | Salaries & Wages                                | 76,580,478         | 80,409,502                  | 84,429,977                  | 75,078,900                |
| 21020100  | Allowances                                      | 7,728,336          | 8,114,753                   | 8,520,490                   | 7,576,800                 |
|   |   | <b>84,308,814</b>  | <b>88,524,255</b>           | <b>92,950,467</b>           | <b>82,655,700</b>         |
| <b>22000000</b>                                   | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100  | Social Benefits                                 | -                  | -                           | -                           | -                         |
|   | <b>Total Personnel Cost</b>                     | <b>84,308,814</b>  | <b>88,524,255</b>           | <b>92,950,467</b>           | <b>82,655,700</b>         |
| <b>22020000</b>                                   | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100  | Travels & Transport - General                   | 5,745,197          | 6,032,457                   | 6,334,080                   | 30,142,350                |
| 22020200  | Utilities - General                             | 7,162,848          | 7,520,990                   | 7,897,040                   | 7,022,400                 |
| 22020300  | Materials & Supplies - General                  | 37,345,746         | 39,213,033                  | 41,173,685                  | 183,672,300               |
| 22020400  | Maintenance Services - General                  | 19,453,498         | 20,426,173                  | 21,447,482                  | 38,679,900                |
| 22020500  | Training - General                              | 9,231,816          | 9,693,407                   | 10,178,077                  | 9,050,800                 |
| 22020600  | Other Services - General                        |                    |                             |                             |                           |
| 22020700  | Consultancy & Professional Services - General   | 4,092,291          | 4,296,906                   | 4,511,751                   | 4,012,050                 |
| 22020800  | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                   |
| 22020900  | Financial Charges - General                     |                    |                             |                             | 100,000                   |
| 22021000  | Miscellaneous Expenses - General                | 82,896,286         | 87,041,100                  | 91,393,155                  | 277,349,300               |
| 22030100  | Staff Loans & Advances                          | 10,200,000         | 10,710,000                  | 11,245,500                  | 10,000,000                |
| 22040100  | Local Grants & Contributions                    | 15,345,288         | 16,112,552                  | 16,918,180                  | 15,044,400                |
| 22040200  | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200  | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100  | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200  | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300  | Insurance Premium                               |                    |                             |                             |                           |
| 22070100  | Transfer to Other Fund                          |                    |                             |                             |                           |
|   | <b>Total Overhead Cost</b>                      | <b>191,880,970</b> | <b>201,475,019</b>          | <b>211,548,769</b>          | <b>575,473,500</b>        |
|   | <b>Total Recurrent Expenditure</b>              | <b>276,189,784</b> | <b>289,999,273</b>          | <b>304,499,237</b>          | <b>658,129,200</b>        |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION |   |                   |                        |                        |                      |
|---|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE  | 055200300100                                    |                   |                        |                        |                      |
| ECONOMIC CODE                                       | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                                     | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100  | Salaries & Wages                                | 58,633,257        | 61,564,920             | 64,643,166             | 57,483,585           |
| 21020100  | Allowances                                      | 6,514,806         | 6,840,547              | 7,182,574              | 6,387,065            |
|   |   | <b>65,148,063</b> | <b>68,405,466</b>      | <b>71,825,739</b>      | <b>63,870,650</b>    |
| <b>22000000</b>                                     | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100  | Social Benefits                                 |                   |                        |                        |                      |
|   | <b>Total Personnel Cost</b>                     | <b>65,148,063</b> | <b>68,405,466</b>      | <b>71,825,739</b>      | <b>63,870,650</b>    |
| <b>22020000</b>                                     | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100  | Travels & Transport - General                   | 408,000           | 428,400                | 449,820                | 400,000              |
| 22020200  | Utilities - General                             | 523,974           | 550,173                | 577,681                | 513,700              |
| 22020300  | Materials & Supplies - General                  | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020400  | Maintenance Services - General                  | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020500  | Training - General                              |                   |                        |                        |                      |
| 22020600  | Other Services - General                        | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020700  | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800  | Fuel & Lubricants - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22020900  | Financial Charges - General                     | 51,000            | 53,550                 | 56,228                 | 50,000               |
| 22021000  | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100  | Staff Loans & Advances                          | 255,000           | 267,750                | 281,138                | 250,000              |
| 22040100  | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200  | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200  | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100  | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200  | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300  | Insurance Premium                               |                   |                        |                        |                      |
| 22070100  | Transfer to Other Fund                          |                   |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>2,665,974</b>  | <b>2,799,273</b>       | <b>2,939,236</b>       | <b>2,613,700</b>     |
|   | <b>Total Recurrent Expenditure</b>              | <b>67,814,037</b> | <b>71,204,739</b>      | <b>74,764,976</b>      | <b>66,484,350</b>    |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>BORNO STATE COUCIL FOR ULAMAS</b> |   |                    |                               |                               |                             |
|--------------------------------------|---|--------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                      | <b>055200400100</b>                             |                    |                               |                               |                             |
| <b>ECONOMIC CODE</b>                 |   | <b>BUDGET 2016</b> | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|                                      |   | <b>N</b>           | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                      | <b>PERSONNEL COST</b>                           |                    |                               |                               |                             |
| 21010100                             | Salaries & Wages                                | 388,222            | 407,633                       | 428,015                       | 380,610                     |
| 21020100                             | Allowances                                      | 43,136             | 45,293                        | 47,557                        | 42,290                      |
|                                      |   | <b>431,358</b>     | <b>452,926</b>                | <b>475,572</b>                | <b>422,900</b>              |
| <b>22000000</b>                      | <b>OTHER RECURRENT COSTS</b>                    |                    |                               |                               |                             |
| 22010100                             | Social Benefits                                 |                    |                               |                               |                             |
|                                      | <b>Total Personnel Cost</b>                     | <b>431,358</b>     | <b>452,926</b>                | <b>475,572</b>                | <b>422,900</b>              |
| <b>22020000</b>                      | <b>OVERHEAD COST:</b>                           |                    |                               |                               |                             |
| 22020100                             | Travels & Transport - General                   | 510,000            | 535,500                       | 562,275                       | 500,000                     |
| 22020200                             | Utilities - General                             | 523,974            | 550,173                       | 577,681                       | 513,700                     |
| 22020300                             | Materials & Supplies - General                  | 510,000            | 535,500                       | 562,275                       | 500,000                     |
| 22020400                             | Maintenance Services - General                  |                    |                               |                               |                             |
| 22020500                             | Training - General                              |                    |                               |                               |                             |
| 22020600                             | Other Services - General                        | 510,000            | 535,500                       | 562,275                       | 500,000                     |
| 22020700                             | Consultancy & Professional Services - General   |                    |                               |                               |                             |
| 22020800                             | Fuel & Lubricants - General                     | 204,000            | 214,200                       | 224,910                       | 200,000                     |
| 22020900                             | Financial Charges - General                     | 102,000            | 107,100                       | 112,455                       | 100,000                     |
| 22021000                             | Miscellaneous Expenses - General                |                    |                               |                               |                             |
| 22030100                             | Staff Loans & Advances                          | 204,000            | 214,200                       | 224,910                       | 200,000                     |
| 22040100                             | Local Grants & Contributions                    |                    |                               |                               |                             |
| 22040200                             | Foreign Grants & Contributions                  |                    |                               |                               |                             |
| 22050100                             | Subsidies to Govt Owned Companies & Parastatals |                    |                               |                               |                             |
| 22050200                             | Subsidies to Private Companies                  |                    |                               |                               |                             |
| 22060100                             | Foreign Interest/Discount                       |                    |                               |                               |                             |
| 22060200                             | Domestic Interest/Discount                      |                    |                               |                               |                             |
| 22060300                             | Insurance Premium                               |                    |                               |                               |                             |
| 22070100                             | Transfer to Other Fund                          |                    |                               |                               |                             |
|                                      | <b>Total Overhead Cost</b>                      | <b>2,563,974</b>   | <b>2,692,173</b>              | <b>2,826,781</b>              | <b>2,513,700</b>            |
|                                      | <b>Total Recurrent Expenditure</b>              | <b>2,995,332</b>   | <b>3,145,099</b>              | <b>3,302,354</b>              | <b>2,936,600</b>            |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>ISLAMIC PREACHING BOARD</b> |   |                    |                               |                               |                             |
|--------------------------------|---|--------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                | <b>055200200100</b>                             |                    |                               |                               |                             |
| <b>ECONOMIC CODE</b>           | <b>DETAILS OF EXPENDITURE</b>                   | <b>BUDGET 2016</b> | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|                                |   | <b>N</b>           | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                | <b>PERSONNEL COST</b>                           |                    |                               |                               |                             |
| 21010100                       | Salaries & Wages                                | 14,527,901         | 15,254,296                    | 16,017,011                    | 14,243,040                  |
| 21020100                       | Allowances                                      | 1,614,211          | 1,694,922                     | 1,779,668                     | 1,582,560                   |
|                                |   | <b>16,142,112</b>  | <b>16,949,218</b>             | <b>17,796,678</b>             | <b>15,825,600</b>           |
| <b>22000000</b>                | <b>OTHER RECURRENT COSTS</b>                    |                    |                               |                               |                             |
| 22010100                       | Social Benefits                                 |                    |                               |                               |                             |
|                                | <b>Total Personnel Cost</b>                     | <b>16,142,112</b>  | <b>16,949,218</b>             | <b>17,796,678</b>             | <b>15,825,600</b>           |
| <b>22020000</b>                | <b>OVERHEAD COST:</b>                           |                    |                               |                               |                             |
| 22020100                       | Travels & Transport - General                   | 3,060,000          | 3,213,000                     | 3,373,650                     | 3,000,000                   |
| 22020200                       | Utilities - General                             | 1,020,000          | 1,071,000                     | 1,124,550                     | 1,000,000                   |
| 22020300                       | Materials & Supplies - General                  | 2,040,000          | 2,142,000                     | 2,249,100                     | 2,000,000                   |
| 22020400                       | Maintenance Services - General                  | 2,040,000          | 2,142,000                     | 2,249,100                     | 2,000,000                   |
| 22020500                       | Training - General                              |                    |                               |                               |                             |
| 22020600                       | Other Services - General                        | 2,040,000          | 2,142,000                     | 2,249,100                     | 2,000,000                   |
| 22020700                       | Consultancy & Professional Services - General   |                    |                               |                               |                             |
| 22020800                       | Fuel & Lubricants - General                     | 204,000            | 214,200                       | 224,910                       | 200,000                     |
| 22020900                       | Financial Charges - General                     | 102,000            | 107,100                       | 112,455                       | 100,000                     |
| 22021000                       | Miscellaneous Expenses - General                | 4,046,034          | 4,248,336                     | 4,460,752                     | 3,966,700                   |
| 22030100                       | Staff Loans & Advances                          | 714,000            | 749,700                       | 787,185                       | 700,000                     |
| 22040100                       | Local Grants & Contributions                    |                    |                               |                               |                             |
| 22040200                       | Foreign Grants & Contributions                  |                    |                               |                               |                             |
| 22050100                       | Subsidies to Govt Owned Companies & Parastatals |                    |                               |                               |                             |
| 22050200                       | Subsidies to Private Companies                  |                    |                               |                               |                             |
| 22060100                       | Foreign Interest/Discount                       |                    |                               |                               |                             |
| 22060200                       | Domestic Interest/Discount                      |                    |                               |                               |                             |
| 22060300                       | Insurance Premium                               |                    |                               |                               |                             |
| 22070100                       | Transfer to Other Fund                          |                    |                               |                               |                             |
|                                | <b>Total Overhead Cost</b>                      | <b>15,266,034</b>  | <b>16,029,336</b>             | <b>16,830,802</b>             | <b>14,966,700</b>           |
|                                | <b>Total Recurrent Expenditure</b>              | <b>31,408,146</b>  | <b>32,978,553</b>             | <b>34,627,481</b>             | <b>30,792,300</b>           |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| PILGRIMS WELFARE BOARD |   |                   |                        |                        |                      |
|------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE 011103700100  |   |                   |                        |                        |                      |
| ECONOMIC CODE          | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                        |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>        | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100               | Salaries & Wages                                | 31,940,249        | 33,537,262             | 35,214,125             | 31,313,970           |
| 21020100               | Allowances                                      |                   |                        |                        | 3,479,330            |
|                        |   | <b>31,940,249</b> | <b>33,537,262</b>      | <b>35,214,125</b>      | <b>34,793,300</b>    |
| <b>22000000</b>        | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100               | Social Benefits                                 |                   |                        |                        |                      |
|                        | <b>Total Personnel Cost</b>                     | <b>31,940,249</b> | <b>33,537,262</b>      | <b>35,214,125</b>      | <b>34,793,300</b>    |
| <b>22020000</b>        | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100               | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200               | Utilities - General                             |                   |                        |                        |                      |
| 22020300               | Materials & Supplies - General                  | 1,024,233         | 1,075,445              | 1,129,217              | 1,004,150            |
| 22020400               | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500               | Training - General                              |                   |                        |                        |                      |
| 22020600               | Other Services - General                        |                   |                        |                        |                      |
| 22020700               | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800               | Fuel & Lubricants - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22020900               | Financial Charges - General                     | 81,600            | 85,680                 | 89,964                 | 80,000               |
| 22021000               | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100               | Staff Loans & Advances                          | 204,000           | 214,200                | 224,910                | 200,000              |
| 22040100               | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200               | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100               | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200               | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100               | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200               | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300               | Insurance Premium                               |                   |                        |                        |                      |
| 22070100               | Transfer to Other Fund                          |                   |                        |                        |                      |
|                        | <b>Total Overhead Cost</b>                      | <b>3,451,833</b>  | <b>3,624,425</b>       | <b>3,805,646</b>       | <b>3,384,150</b>     |
|                        | <b>Total Recurrent Expenditure</b>              | <b>35,392,082</b> | <b>37,161,687</b>      | <b>39,019,771</b>      | <b>38,177,450</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| ISLAMIC RESEARCH CENTRE |   |                   |                        |                        |                      |
|-------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE                | 055200500100                                    |                   |                        |                        |                      |
| ECONOMIC CODE           | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                         |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>         | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                | Salaries & Wages                                | 21,882,104        | 22,976,209             | 24,125,020             | 15,464,925           |
| 21020100                | Allowances                                      | 1,752,692         | 1,840,326              | 1,932,342              | 1,718,325            |
|                         |   | <b>23,634,796</b> | <b>24,816,535</b>      | <b>26,057,362</b>      | <b>17,183,250</b>    |
| <b>22000000</b>         | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                | Social Benefits                                 |                   |                        |                        |                      |
|                         | <b>Total Personnel Cost</b>                     | <b>23,634,796</b> | <b>24,816,535</b>      | <b>26,057,362</b>      | <b>17,183,250</b>    |
| <b>22020000</b>         | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                | Utilities - General                             |                   |                        |                        |                      |
| 22020300                | Materials & Supplies - General                  |                   |                        |                        |                      |
| 22020400                | Maintenance Services - General                  |                   |                        |                        |                      |
| 22020500                | Training - General                              |                   |                        |                        |                      |
| 22020600                | Other Services - General                        | 1,247,307         | 1,309,672              | 1,375,156              | 1,222,850            |
| 22020700                | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                | Fuel & Lubricants - General                     |                   |                        |                        |                      |
| 22020900                | Financial Charges - General                     |                   |                        |                        |                      |
| 22021000                | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                | Staff Loans & Advances                          |                   |                        |                        |                      |
| 22040100                | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                | Transfer to Other Fund                          |                   |                        |                        |                      |
|                         | <b>Total Overhead Cost</b>                      | <b>2,267,307</b>  | <b>2,380,672</b>       | <b>2,499,706</b>       | <b>2,222,850</b>     |
|                         | <b>Total Recurrent Expenditure</b>              | <b>25,902,103</b> | <b>27,197,208</b>      | <b>28,557,068</b>      | <b>19,406,100</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF ENVIRONMENT |   |                    |                        |                        |                      |
|-------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                | O53500100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE           | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                         |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>         | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                | Salaries & Wages                                | 283,496,607        | 297,671,437            | 312,555,009            | 277,937,850          |
| 21020100                | Allowances                                      | 28,420,056         | 29,841,059             | 31,333,112             | 27,862,800           |
|                         |   | <b>311,916,663</b> | <b>327,512,496</b>     | <b>343,888,121</b>     | <b>305,800,650</b>   |
| <b>22000000</b>         | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                | Social Benefits                                 | -                  | -                      | -                      | -                    |
|                         | <b>Total Personnel Cost</b>                     | <b>311,916,663</b> | <b>327,512,496</b>     | <b>343,888,121</b>     | <b>305,800,650</b>   |
| <b>22020000</b>         | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                | Travels & Transport - General                   | 5,654,472          | 5,937,196              | 6,234,055              | 5,543,600            |
| 22020200                | Utilities - General                             | 3,170,160          | 3,328,668              | 3,495,101              | 3,108,000            |
| 22020300                | Materials & Supplies - General                  | 3,976,623          | 4,175,454              | 4,384,227              | 3,898,650            |
| 22020400                | Maintenance Services - General                  | 8,678,313          | 9,112,229              | 9,567,840              | 8,508,150            |
| 22020500                | Training - General                              | 3,222,639          | 3,383,771              | 3,552,959              | 3,159,450            |
| 22020600                | Other Services - General                        |                    |                        |                        |                      |
| 22020700                | Consultancy & Professional Services - General   | 2,149,497          | 2,256,972              | 2,369,820              | 2,107,350            |
| 22020800                | Fuel & Lubricants - General                     |                    |                        |                        | 400,000              |
| 22020900                | Financial Charges - General                     |                    |                        |                        | 100,000              |
| 22021000                | Miscellaneous Expenses - General                | 3,231,207          | 3,392,767              | 3,562,406              | 3,167,850            |
| 22030100                | Staff Loans & Advances                          |                    |                        |                        | 500,000              |
| 22040100                | Local Grants & Contributions                    | 2,687,139          | 2,821,496              | 2,962,571              | 2,634,450            |
| 22040200                | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                | Transfer to Other Fund                          |                    |                        |                        |                      |
|                         | <b>Total Overhead Cost</b>                      | <b>32,770,050</b>  | <b>34,408,553</b>      | <b>36,128,980</b>      | <b>33,127,500</b>    |
|                         | <b>Total Recurrent Expenditure</b>              | <b>344,686,713</b> | <b>361,921,049</b>     | <b>380,017,101</b>     | <b>338,928,150</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE ENVIRONMENTAL PROTECTION AGENCY |   |                    |                        |                        |                      |
|---|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE                                    | 053501600100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                               | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                             | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                                    | Salaries & Wages                                | 762,815,818        | 800,956,609            | 841,004,439            | 747,858,645          |
| 21020100                                    | Allowances                                      | 84,757,313         | 88,995,179             | 93,444,938             | 83,095,405           |
|   |   | <b>847,573,131</b> | <b>889,951,788</b>     | <b>934,449,377</b>     | <b>830,954,050</b>   |
| <b>22000000</b>                             | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                                    | Social Benefits                                 |                    |                        |                        |                      |
|   | <b>Total Personnel Cost</b>                     | <b>847,573,131</b> | <b>889,951,788</b>     | <b>934,449,377</b>     | <b>830,954,050</b>   |
| <b>22020000</b>                             | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                                    | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                                    | Utilities - General                             | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300                                    | Materials & Supplies - General                  | 6,120,000          | 6,426,000              | 6,747,300              | 6,000,000            |
| 22020400                                    | Maintenance Services - General                  | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020500                                    | Training - General                              |                    |                        |                        |                      |
| 22020600                                    | Other Services - General                        | 4,153,389          | 4,361,058              | 4,579,111              | 4,071,950            |
| 22020700                                    | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                                    | Fuel & Lubricants - General                     | 306,000            | 321,300                | 337,365                | 300,000              |
| 22020900                                    | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                                    | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                                    | Staff Loans & Advances                          | 612,000            | 642,600                | 674,730                | 600,000              |
| 22040100                                    | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                                    | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                                    | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                                    | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                                    | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                                    | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                                    | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                                    | Transfer to Other Fund                          |                    |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>17,413,389</b>  | <b>18,284,058</b>      | <b>19,198,261</b>      | <b>17,071,950</b>    |
|   | <b>Total Recurrent expenditure</b>              | <b>847,573,131</b> | <b>908,235,846</b>     | <b>953,647,638</b>     | <b>848,026,000</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE TROPICAL FOREST ACTION PROGRAMME |   |                  |                             |                             |                           |
|--|---|------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                                     | 021510900300                                    |                  |                             |                             |                           |
| ECONOMIC CODE                                | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                              | <b>PERSONNEL COST</b>                           |                  |                             |                             |                           |
| 21010100                                     | Salaries & Wages                                |                  |                             |                             | -                         |
| 21020100                                     | Allowances                                      |                  |                             |                             | -                         |
| 21010103                                     | Consolidated Revenue Fund Charges               |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| <b>22000000</b>                              | <b>OTHER RECURRENT COSTS</b>                    |                  |                             |                             |                           |
| <b>22010100</b>                              | <b>Social Benefits</b>                          |                  |                             |                             |                           |
| 22010101                                     | Gratuity  |                  |                             |                             |                           |
| 22010102                                     | Pension   |                  |                             |                             |                           |
| 22010102                                     | Death Benefits                                  |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
|  | <b>Total Personnel Cost</b>                     |                  |                             |                             |                           |
| <b>22020000</b>                              | <b>OVERHEAD COST:</b>                           |                  |                             |                             |                           |
| 22020100                                     | Travels & Transport - General                   | 875,262          | 919,025                     | 964,976                     | 858,100                   |
|  |   |                  |                             |                             |                           |
| 22020200                                     | Utilities - General                             | 510,000          | 535,500                     | 562,275                     | 500,000                   |
|  |   |                  |                             |                             |                           |
| 22020300                                     | Materials & Supplies - General                  | 1,020,000        | 1,071,000                   | 1,124,550                   | 1,000,000                 |
|  |   |                  |                             |                             |                           |
| 22020400                                     | Maintenance Services - General                  |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22020500                                     | Training - General                              |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22020600                                     | Other Services - General                        |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22020700                                     | Consultancy & Professional Services - General** |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22020800                                     | Fuel & Lubricants - General                     | 204,000          | 214,200                     | 224,910                     | 200,000                   |
|  |   |                  |                             |                             |                           |
| 22020900                                     | Financial Charges - General                     | 102,000          | 107,100                     | 112,455                     | 100,000                   |
|  |   |                  |                             |                             |                           |
| 22021000                                     | Miscellaneous Expenses - General                |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22030100                                     | Staff Loans & Advances                          | 306,000          | 321,300                     | 337,365                     | 300,000                   |
|  |   |                  |                             |                             |                           |
| 22040100                                     | Local Grants & Contributions                    |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22040200                                     | Foreign Grants & Contributions                  |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22050100                                     | Subsidies to Govt Owned Companies & Parastatals |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22050200                                     | Subsidies to Private Companies                  |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22060100                                     | Foreign Interest/Discount                       |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22060200                                     | Domestic Interest/Discount                      |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22060300                                     | Insurance Premium                               |                  |                             |                             |                           |
|  |   |                  |                             |                             |                           |
| 22070100                                     | Transfer to Other Fund                          |                  |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>3,017,262</b> | <b>3,168,125</b>            |                             | <b>2,958,100</b>          |
|  | <b>Total Recurrent Expenditure</b>              | <b>3,017,262</b> | <b>3,168,125</b>            |                             | <b>2,958,100</b>          |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| FOREST RESERVE MANAGEMENT |   |                  |                        |                        |                      |
|---------------------------|---|------------------|------------------------|------------------------|----------------------|
| ORG_CODE                  | 021510900400                                    |                  |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016      | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                  |                        |                        |                      |
| 21010100                  | Salaries & Wages                                |                  |                        |                        | -                    |
| 21020100                  | Allowances                                      |                  |                        |                        | -                    |
|                           |   |                  |                        |                        | -                    |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                  |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                  |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     |                  |                        |                        |                      |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                  |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 510,000          | 535,500                | 562,275                | 500,000              |
| 22020200                  | Utilities - General                             | 510,000          | 535,500                | 562,275                | 500,000              |
| 22020300                  | Materials & Supplies - General                  | 1,020,000        | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020400                  | Maintenance Services - General                  |                  |                        |                        |                      |
| 22020500                  | Training - General                              |                  |                        |                        |                      |
| 22020600                  | Other Services - General                        |                  |                        |                        |                      |
| 22020700                  | Consultancy & Professional Services - General   |                  |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     |                  |                        |                        |                      |
| 22020900                  | Financial Charges - General                     |                  |                        |                        |                      |
| 22021000                  | Miscellaneous Expenses - General                | 1,411,833        | 1,482,425              | 1,556,546              | 1,384,150            |
| 22030100                  | Staff Loans & Advances                          |                  |                        |                        |                      |
| 22040100                  | Local Grants & Contributions                    |                  |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                  |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                  |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                  |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                  |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                  |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                  |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                  |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>3,451,833</b> | <b>3,624,425</b>       | <b>3,805,646</b>       | <b>3,384,150</b>     |
|                           | <b>Total Recurrent Expenditure</b>              | <b>3,451,833</b> | <b>3,624,425</b>       | <b>3,805,646</b>       | <b>3,384,150</b>     |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE AFFORESTATION PROJECT |   |                    |                        |                        |                      |
|-----------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE                          | 021510900200                                    |                    |                        |                        |                      |
| ECONOMIC CODE                     | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>                   | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                          | Salaries & Wages                                | 107,660,883        | 113,043,927            | 118,696,123            | 105,549,885          |
| 21020100                          | Allowances                                      | 11,962,320         | 12,560,436             | 13,188,458             | 11,727,765           |
|                                   |   | <b>119,623,203</b> | <b>125,604,363</b>     | <b>131,884,581</b>     | <b>117,277,650</b>   |
| <b>22000000</b>                   | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                          | Social Benefits                                 |                    |                        |                        |                      |
|                                   | <b>Total Personnel Cost</b>                     | <b>119,623,203</b> | <b>125,604,363</b>     | <b>131,884,581</b>     | <b>117,277,650</b>   |
| <b>22020000</b>                   | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                          | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200                          | Utilities - General                             | 1,971,099          | 2,069,654              | 2,173,137              | 1,932,450            |
| 22020300                          | Materials & Supplies - General                  | 4,080,000          | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020400                          | Maintenance Services - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020500                          | Training - General                              |                    |                        |                        |                      |
| 22020600                          | Other Services - General                        |                    |                        |                        |                      |
| 22020700                          | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                          | Fuel & Lubricants - General                     | 408,000            | 428,400                | 449,820                | 400,000              |
| 22020900                          | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                          | Miscellaneous Expenses - General                | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22030100                          | Staff Loans & Advances                          | 510,000            | 535,500                | 562,275                | 500,000              |
| 22040100                          | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                          | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                          | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                          | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                          | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                          | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                          | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                          | Transfer to Other Fund                          |                    |                        |                        |                      |
|                                   | <b>Total Overhead Cost</b>                      | <b>14,211,099</b>  | <b>14,921,654</b>      | <b>15,667,737</b>      | <b>13,932,450</b>    |
|                                   | <b>Total Recurrent Expenditure</b>              | <b>133,834,302</b> | <b>140,526,017</b>     | <b>147,552,318</b>     | <b>131,210,100</b>   |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY OF LAND & SURVEY |   |                    |                             |                             |                           |
|---------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                  | O26000100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                  | Salaries & Wages                                | 327,584,322        | 343,963,538                 | 361,161,715                 | 321,161,100               |
| 21020100                  | Allowances                                      | 32,829,363         | 34,470,831                  | 36,194,373                  | 32,185,650                |
|                           |   | <b>360,413,685</b> | <b>378,434,369</b>          | <b>397,356,088</b>          | <b>353,346,750</b>        |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                  | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                           | <b>Total Personnel Cost</b>                     | <b>360,413,685</b> | <b>378,434,369</b>          | <b>397,356,088</b>          | <b>353,346,750</b>        |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                  | Travels & Transport - General                   | 4,309,704          | 4,525,189                   | 4,751,449                   | 4,225,200                 |
| 22020200                  | Utilities - General                             | 1,229,508          | 1,290,983                   | 1,355,533                   | 1,205,400                 |
| 22020300                  | Materials & Supplies - General                  | 1,023,876          | 1,075,070                   | 1,128,823                   | 1,003,800                 |
| 22020400                  | Maintenance Services - General                  | 7,719,768          | 8,105,756                   | 8,511,044                   | 7,568,400                 |
| 22020500                  | Training - General                              | 2,046,681          | 2,149,015                   | 2,256,466                   | 2,006,550                 |
| 22020600                  | Other Services - General                        |                    |                             |                             |                           |
| 22020700                  | Consultancy & Professional Services - General   | 1,023,876          | 1,075,070                   | 1,128,823                   | 1,003,800                 |
| 22020800                  | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                   |
| 22020900                  | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000                  | Miscellaneous Expenses - General                | 1,158,414          | 1,216,335                   | 1,277,151                   | 1,135,700                 |
| 22030100                  | Staff Loans & Advances                          | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22040100                  | Local Grants & Contributions                    | 205,632            | 215,914                     | 226,709                     | 201,600                   |
| 22040200                  | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                  | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                  | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                  | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                  | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                  | Transfer to Other Fund                          |                    |                             |                             |                           |
|                           | <b>Total Overhead Cost</b>                      | <b>19,737,459</b>  | <b>20,724,332</b>           | <b>21,760,549</b>           | <b>19,350,450</b>         |
|                           | <b>Total Recurrent Expenditure</b>              | <b>380,151,144</b> | <b>399,158,701</b>          | <b>419,116,636</b>          | <b>372,697,200</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE DEVELOPMENT AND URBAN PLANNING BOARD |   |                   |                        |                        |                      |
|--|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE   | 025305600100                                    |                   |                        |                        |                      |
| ECONOMIC CODE                                    | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                                  | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100   | Salaries & Wages                                | 58,297,039        | 61,211,891             | 64,272,486             | 57,153,960           |
| 21020100   | Allowances                                      | 6,477,449         | 6,801,321              | 7,141,387              | 6,350,440            |
|  |   | <b>64,774,488</b> | <b>68,013,212</b>      | <b>71,413,873</b>      | <b>63,504,400</b>    |
| <b>22000000</b>                                  | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100   | Social Benefits                                 |                   |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     | <b>64,774,488</b> | <b>68,013,212</b>      | <b>71,413,873</b>      | <b>63,504,400</b>    |
| <b>22020000</b>                                  | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100   | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200   | Utilities - General                             | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020300   | Materials & Supplies - General                  | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400   | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500   | Training - General                              |                   |                        |                        |                      |
| 22020600   | Other Services - General                        |                   |                        |                        |                      |
| 22020700   | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800   | Fuel & Lubricants - General                     | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020900   | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000   | Miscellaneous Expenses - General                | 1,681,827         | 1,765,918              | 1,854,214              | 1,648,850            |
| 22030100   | Staff Loans & Advances                          | 612,000           | 642,600                | 674,730                | 600,000              |
| 22040100   | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200   | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200   | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100   | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200   | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300   | Insurance Premium                               |                   |                        |                        |                      |
| 22070100   | Transfer to Other Fund                          |                   |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>8,821,827</b>  | <b>9,262,918</b>       | <b>9,726,064</b>       | <b>8,648,850</b>     |
|  | <b>Total Recurrent Expenditure</b>              | <b>73,596,315</b> | <b>77,276,131</b>      | <b>81,139,937</b>      | <b>72,153,250</b>    |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY FOR LOCAL GOVERNMENT & EMIRATES AFFAIRS |   |                      |                        |                        |                                      |
|--|---|----------------------|------------------------|------------------------|--------------------------------------|
| ORG CODE   | O505100100100                                   |                      |                        |                        |                                      |
| ECONOMIC CODE                                    | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET / SUPPLEMENTARY 2015 |
|  |   | N                    | N                      | N                      | N                                    |
| <b>21000000</b>                                  | <b>PERSONNEL COST</b>                           |                      |                        |                        |                                      |
| 21010100   | Salaries & Wages                                | 76,943,598           | 80,790,778             | 84,830,317             | 75,434,900                           |
| 21020100   | Allowances                                      | 7,820,442            | 8,211,464              | 8,622,037              | 7,667,100                            |
|  |   | <b>84,764,040</b>    | <b>89,002,242</b>      | <b>93,452,354</b>      | <b>83,102,000</b>                    |
| <b>22000000</b>                                  | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                                      |
| 22010100   | Social Benefits                                 | -                    | -                      | -                      | -                                    |
|  | <b>Total Personnel Cost</b>                     | <b>84,764,040</b>    | <b>89,002,242</b>      | <b>93,452,354</b>      | <b>83,102,000</b>                    |
| <b>22020000</b>                                  | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                                      |
| 22020100   | Travels & Transport - General                   | 57,205,986           | 60,066,285             | 63,069,600             | 56,084,300                           |
| 22020200   | Utilities - General                             | 2,152,710            | 2,260,346              | 2,373,363              | 2,110,500                            |
| 22020300   | Materials & Supplies - General                  | 1,611,855            | 1,692,448              | 1,777,070              | 1,580,250                            |
| 22020400   | Maintenance Services - General                  | 41,268,697           | 43,332,132             | 45,498,738             | 60,067,350                           |
| 22020500   | Training - General                              | 2,149,497            | 2,256,972              | 2,369,820              | 2,107,350                            |
| 22020600   | Other Services - General                        |                      |                        |                        |                                      |
| 22020700   | Consultancy & Professional Services - General   | 537,642              | 564,524                | 592,750                | 527,100                              |
| 22020800   | Fuel & Lubricants - General                     | 816,000              | 856,800                | 899,640                | 800,000                              |
| 22020900   | Financial Charges - General                     | 204,000              | 214,200                | 224,910                | 200,000                              |
| 22021000   | Miscellaneous Expenses - General                | 102,926,721          | 108,073,057            | 113,476,710            | 100,908,550                          |
| 22030100   | Staff Loans & Advances                          | 2,149,497            | 2,256,972              | 2,369,820              | 2,107,350                            |
| 22040100   | Local Grants & Contributions                    | 1,847,035,009        | 1,939,386,759          | 2,036,356,097          | 7,693,171,577                        |
| 22040200   | Foreign Grants & Contributions                  |                      |                        |                        |                                      |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                                      |
| 22050200   | Subsidies to Private Companies                  |                      |                        |                        |                                      |
| 22060100   | Foreign Interest/Discount                       |                      |                        |                        |                                      |
| 22060200   | Domestic Interest/Discount                      |                      |                        |                        |                                      |
| 22060300   | Insurance Premium                               |                      |                        |                        |                                      |
| 22070100   | Transfer to Other Fund                          |                      |                        |                        |                                      |
|  | <b>Total Overhead Cost</b>                      | <b>2,058,057,614</b> | <b>2,160,960,495</b>   | <b>2,269,008,519</b>   | <b>7,919,664,327</b>                 |
|  | <b>Total Recurrent Expenditure</b>              | <b>2,142,821,654</b> | <b>2,249,962,737</b>   | <b>2,362,460,873</b>   | <b>8,002,766,327</b>                 |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| LOCAL GOVERNMENT PENSION BOARD<br>ORG CODE 11103500100 |   |                   |                             |                             |                           |
|--|---|-------------------|-----------------------------|-----------------------------|---------------------------|
| ECONOMIC CODE  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>  | <b>PERSONNEL COST</b>                           |                   |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 50,285,592        | 52,799,872                  | 55,439,865                  | 49,299,600                |
| 21020100   | Allowances                                      |                   |                             |                             |                           |
|  |   | <b>50,285,592</b> | <b>52,799,872</b>           | <b>55,439,865</b>           | <b>49,299,600</b>         |
| <b>22000000</b>  | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |                           |
| 22010100   | Social Benefits                                 |                   |                             |                             |                           |
|  | <b>Total Personnel Cost</b>                     | <b>50,285,592</b> | <b>52,799,872</b>           | <b>55,439,865</b>           | <b>49,299,600</b>         |
| <b>22020000</b>  | <b>OVERHEAD COST:</b>                           |                   |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 408,000           | 428,400                     | 449,820                     | 400,000                   |
| 22020200   | Utilities - General                             | 510,000           | 535,500                     | 562,275                     | 500,000                   |
| 22020300   | Materials & Supplies - General                  |                   |                             |                             |                           |
| 22020400   | Maintenance Services - General                  | 510,000           | 535,500                     | 562,275                     | 500,000                   |
| 22020500   | Training - General                              |                   |                             |                             |                           |
| 22020600   | Other Services - General                        |                   |                             |                             |                           |
| 22020700   | Consultancy & Professional Services - General   |                   |                             |                             |                           |
| 22020800   | Fuel & Lubricants - General                     | 204,000           | 214,200                     | 224,910                     | 200,000                   |
| 22020900   | Financial Charges - General                     | 102,000           | 107,100                     | 112,455                     | 100,000                   |
| 22021000   | Miscellaneous Expenses - General                | 541,620           | 568,701                     | 597,136                     | 531,000                   |
| 22030100   | Staff Loans & Advances                          | 102,000           | 107,100                     | 112,455                     | 100,000                   |
| 22040100   | Local Grants & Contributions                    |                   |                             |                             |                           |
| 22040200   | Foreign Grants & Contributions                  |                   |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                   |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                   |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                   |                             |                             |                           |
| 22060300   | Insurance Premium                               |                   |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                   |                             |                             |                           |
|  | <b>Total</b>                                    | <b>2,377,620</b>  | <b>2,496,501</b>            | <b>2,621,326</b>            | <b>2,331,000</b>          |
|  | <b>Total Recurrent Expenditure</b>              | <b>52,663,212</b> | <b>55,296,373</b>           | <b>58,061,191</b>           | <b>51,630,600</b>         |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| MINISTRY FOR POVERTY ALLEVIATION & YOUTH EMPOWERMENT |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE   | O51300100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                      | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 211,599,612        | 222,179,593                 | 233,288,572                 | 207,450,600               |
| 21020100   | Allowances                                      | 21,230,433         | 22,291,955                  | 23,406,552                  | 20,814,150                |
|  |   | <b>232,830,045</b> | <b>244,471,547</b>          | <b>256,695,125</b>          | <b>228,264,750</b>        |
| <b>22000000</b>                                      | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100   | Social Benefits                                 | -                  | -                           | -                           | -                         |
|  | <b>Total Personnel Cost</b>                     | <b>232,830,045</b> | <b>244,471,547</b>          | <b>256,695,125</b>          | <b>228,264,750</b>        |
| <b>22020000</b>                                      | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 8,069,985          | 8,473,484                   | 8,897,158                   | 7,911,750                 |
| 22020200   | Utilities - General                             |                    |                             |                             |                           |
| 22020300   | Materials & Supplies - General                  |                    |                             |                             |                           |
| 22020400   | Maintenance Services - General                  | 4,640,643          | 4,872,675                   | 5,116,309                   | 4,549,650                 |
| 22020500   | Training - General                              | 3,222,639          | 3,383,771                   | 3,552,959                   | 3,159,450                 |
| 22020600   | Other Services - General                        |                    |                             |                             |                           |
| 22020700   | Consultancy & Professional Services - General   | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22020800   | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                   |
| 22020900   | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000   | Miscellaneous Expenses - General                | 22,623,192         | 23,754,352                  | 24,942,069                  | 22,179,600                |
| 22030100   | Staff Loans & Advances                          |                    |                             |                             | 500,000                   |
| 22040100   | Local Grants & Contributions                    | 538,713            | 565,649                     | 593,931                     | 528,150                   |
| 22040200   | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300   | Insurance Premium                               |                    |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>41,754,669</b>  | <b>43,842,402</b>           | <b>46,034,523</b>           | <b>41,435,952</b>         |
|  | <b>Total Recurrent Expenditure</b>              | <b>274,584,714</b> | <b>288,313,950</b>          | <b>302,729,647</b>          | <b>269,700,702</b>        |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| OFFICE OF THE AUDITOR GENERAL |   |                    |                             |                             |                           |
|-------------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                      | O14000100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                      | Salaries & Wages                                | 118,597,185        | 124,527,044                 | 130,753,396                 | 116,271,750               |
| 21020100                      | Allowances                                      | 11,860,254         | 12,453,267                  | 13,075,930                  | 11,627,700                |
|                               |   | <b>130,457,439</b> | <b>136,980,311</b>          | <b>143,829,326</b>          | <b>127,899,450</b>        |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                      | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                               | <b>Total Personnel Cost</b>                     | <b>130,457,439</b> | <b>136,980,311</b>          | <b>143,829,326</b>          | <b>127,899,450</b>        |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                      | Travels & Transport - General                   | 5,598,117          | 5,878,023                   | 6,171,924                   | 5,488,350                 |
| 22020200                      | Utilities - General                             | 757,197            | 795,057                     | 834,810                     | 742,350                   |
| 22020300                      | Materials & Supplies - General                  | 3,222,639          | 3,383,771                   | 3,552,959                   | 3,159,450                 |
| 22020400                      | Maintenance Services - General                  | 7,519,491          | 7,895,466                   | 8,290,239                   | 7,372,050                 |
| 22020500                      | Training - General                              | 5,372,136          | 5,640,743                   | 5,922,780                   | 5,266,800                 |
| 22020600                      | Other Services - General                        |                    |                             |                             |                           |
| 22020700                      | Consultancy & Professional Services - General   |                    |                             |                             |                           |
| 22020800                      | Fuel & Lubricants - General                     |                    |                             |                             |                           |
| 22020900                      | Financial Charges - General                     |                    |                             |                             |                           |
| 22021000                      | Miscellaneous Expenses - General                | 17,401,608         | 18,271,688                  | 19,185,273                  | 17,060,400                |
| 22030100                      | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100                      | Local Grants & Contributions                    | 216,342            | 227,159                     | 238,517                     | 212,100                   |
| 22040200                      | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                      | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                      | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                      | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                      | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                      | Transfer to Other Fund                          |                    |                             |                             |                           |
|                               | <b>Total Overhead Cost</b>                      | <b>40,087,530</b>  | <b>42,091,907</b>           | <b>44,196,502</b>           | <b>39,301,500</b>         |
|                               | <b>Total Recurrent Expenditure</b>              | <b>170,544,969</b> | <b>179,072,217</b>          | <b>188,025,828</b>          | <b>167,200,950</b>        |



**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>CIVIL SERVICE COMMISSION</b> |   |                    |                               |                               |                             |
|---------------------------------|---|--------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                 | <b>O14700100100</b>                             |                    |                               |                               |                             |
| <b>ECONOMIC CODE</b>            | <b>DETAILS OF EXPENDITURE</b>                   | <b>BUDGET 2016</b> | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|                                 |   | <b>N</b>           | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                 | <b>PERSONNEL COST</b>                           |                    |                               |                               |                             |
| 21010100                        | Salaries & Wages                                | 97,612,000         | 102,492,600                   | 107,617,230                   | 87,844,450                  |
| 21020100                        | Allowances                                      | 10,105,956         | 10,611,254                    | 11,141,816                    | 9,907,800                   |
|                                 |   | <b>107,717,956</b> | <b>113,103,854</b>            | <b>118,759,046</b>            | <b>97,752,250</b>           |
| <b>22000000</b>                 | <b>OTHER RECURRENT COSTS</b>                    |                    |                               |                               |                             |
| 22010100                        | Social Benefits                                 | -                  | -                             | -                             | -                           |
|                                 | <b>Total Personnel Cost</b>                     | <b>107,717,956</b> | <b>113,103,854</b>            | <b>118,759,046</b>            | <b>97,752,250</b>           |
| <b>22020000</b>                 | <b>OVERHEAD COST:</b>                           |                    |                               |                               |                             |
| 22020100                        | Travels & Transport - General                   | 7,747,614          | 8,134,995                     | 8,541,744                     | 7,595,700                   |
| 22020200                        | Utilities - General                             | 432,684            | 454,318                       | 477,034                       | 424,200                     |
| 22020300                        | Materials & Supplies - General                  | 1,076,355          | 1,130,173                     | 1,186,681                     | 1,055,250                   |
| 22020400                        | Maintenance Services - General                  | 4,526,607          | 4,752,937                     | 4,990,584                     | 4,437,850                   |
| 22020500                        | Training - General                              | 538,713            | 565,649                       | 593,931                       | 528,150                     |
| 22020600                        | Other Services - General                        |                    |                               |                               |                             |
| 22020700                        | Consultancy & Professional Services - General   | 538,713            | 565,649                       | 593,931                       | 528,150                     |
| 22020800                        | Fuel & Lubricants - General                     | 204,000            | 214,200                       | 224,910                       | 200,000                     |
| 22020900                        | Financial Charges - General                     | 102,000            | 107,100                       | 112,455                       | 100,000                     |
| 22021000                        | Miscellaneous Expenses - General                | 3,335,910          | 3,502,706                     | 3,677,841                     | 3,270,500                   |
| 22030100                        | Staff Loans & Advances                          |                    |                               |                               |                             |
| 22040100                        | Local Grants & Contributions                    |                    |                               |                               |                             |
| 22040200                        | Foreign Grants & Contributions                  |                    |                               |                               |                             |
| 22050100                        | Subsidies to Govt Owned Companies & Parastatals |                    |                               |                               |                             |
| 22050200                        | Subsidies to Private Companies                  |                    |                               |                               |                             |
| 22060100                        | Foreign Interest/Discount                       |                    |                               |                               |                             |
| 22060200                        | Domestic Interest/Discount                      |                    |                               |                               |                             |
| 22060300                        | Insurance Premium                               |                    |                               |                               |                             |
| 22070100                        | Transfer to Other Fund                          |                    |                               |                               |                             |
|                                 | <b>Total Overhead Cost</b>                      | <b>18,502,596</b>  | <b>19,427,726</b>             | <b>20,399,112</b>             | <b>18,139,800</b>           |
|                                 | <b>Total Recurrent Expenditure</b>              | <b>126,220,552</b> | <b>132,531,580</b>            | <b>139,158,159</b>            | <b>115,892,050</b>          |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>LOCAL GOVERNMENT SERVICE COMMISSION</b> |   |                    |                               |                               |                             |
|--|---|--------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                            | <b>O14700100100</b>                             |                    |                               |                               |                             |
| <b>ECONOMIC CODE</b>                       | <b>DETAILS OF EXPENDITURE</b>                   | <b>BUDGET 2016</b> | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|  |   | <b>N</b>           | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                            | <b>PERSONNEL COST</b>                           |                    |                               |                               |                             |
| 21010100                                   | Salaries & Wages                                | 68,316,846         | 71,732,688                    | 75,319,323                    | 66,977,300                  |
| 21020100                                   | Allowances                                      | 6,871,536          | 7,215,113                     | 7,575,868                     | 6,736,800                   |
|  |   | <b>75,188,382</b>  | <b>78,947,801</b>             | <b>82,895,191</b>             | <b>73,714,100</b>           |
| <b>22000000</b>                            | <b>OTHER RECURRENT COSTS</b>                    |                    |                               |                               |                             |
| 22010100                                   | Social Benefits                                 |                    |                               |                               | -                           |
|  | <b>Total Personnel Cost</b>                     | <b>75,188,382</b>  | <b>78,947,801</b>             | <b>82,895,191</b>             | <b>73,714,100</b>           |
| <b>22020000</b>                            | <b>OVERHEAD COST:</b>                           |                    |                               |                               |                             |
| 22020100                                   | Travels & Transport - General                   | 2,162,349          | 2,270,466                     | 2,383,990                     | 2,119,950                   |
| 22020200                                   | Utilities - General                             | 292,383            | 307,002                       | 322,352                       | 286,650                     |
| 22020300                                   | Materials & Supplies - General                  | 538,713            | 565,649                       | 593,931                       | 528,150                     |
| 22020400                                   | Maintenance Services - General                  | 1,077,426          | 1,131,297                     | 1,187,862                     | 1,056,300                   |
| 22020500                                   | Training - General                              | 1,076,355          | 1,130,173                     | 1,186,681                     | 1,055,250                   |
| 22020600                                   | Other Services - General                        |                    |                               |                               |                             |
| 22020700                                   | Consultancy & Professional Services - General   | 58,905             | 61,850                        | 64,943                        | 57,750                      |
| 22020800                                   | Fuel & Lubricants - General                     |                    |                               |                               |                             |
| 22020900                                   | Financial Charges - General                     |                    |                               |                               |                             |
| 22021000                                   | Miscellaneous Expenses - General                | 406,980            | 427,329                       | 448,695                       | 399,000                     |
| 22030100                                   | Staff Loans & Advances                          |                    |                               |                               |                             |
| 22040100                                   | Local Grants & Contributions                    |                    |                               |                               |                             |
| 22040200                                   | Foreign Grants & Contributions                  |                    |                               |                               |                             |
| 22050100                                   | Subsidies to Govt Owned Companies & Parastatals |                    |                               |                               |                             |
| 22050200                                   | Subsidies to Private Companies                  |                    |                               |                               |                             |
| 22060100                                   | Foreign Interest/Discount                       |                    |                               |                               |                             |
| 22060200                                   | Domestic Interest/Discount                      |                    |                               |                               |                             |
| 22060300                                   | Insurance Premium                               |                    |                               |                               |                             |
| 22070100                                   | Transfer to Other Fund                          |                    |                               |                               |                             |
|  | <b>Total Overhead Cost</b>                      | <b>5,613,111</b>   | <b>5,893,767</b>              | <b>6,188,455</b>              | <b>5,503,050</b>            |
|  | <b>Total Recurrent Expenditure</b>              | <b>80,801,493</b>  | <b>84,841,568</b>             | <b>89,083,646</b>             | <b>79,217,150</b>           |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| <b>BORNO STATE HOUSE OF ASSEMBLY</b> |   |                      |                               |                               |                             |
|--------------------------------------|---|----------------------|-------------------------------|-------------------------------|-----------------------------|
| <b>ORG CODE</b>                      | <b>O11200100100</b>                             |                      |                               |                               |                             |
| <b>ECONOMIC CODE</b>                 | <b>DETAILS OF EXPENDITURE</b>                   | <b>BUDGET 2016</b>   | <b>PROPOSED ESTIMATE 2017</b> | <b>PROPOSED ESTIMATE 2018</b> | <b>APPROVED BUDGET 2015</b> |
|                                      |   | <b>N</b>             | <b>N</b>                      | <b>N</b>                      | <b>N</b>                    |
| <b>21000000</b>                      | <b>PERSONNEL COST</b>                           |                      |                               |                               |                             |
| 21010100                             | Salaries & Wages                                | 313,392,353          | 329,061,971                   | 345,515,069                   | 264,110,150                 |
| 21020100                             | Allowances                                      | 27,907,047           | 29,302,399                    | 30,767,519                    | 27,359,850                  |
|                                      |   | <b>341,299,400</b>   | <b>358,364,370</b>            | <b>376,282,589</b>            | <b>291,470,000</b>          |
| <b>22000000</b>                      | <b>OTHER RECURRENT COSTS</b>                    |                      |                               |                               |                             |
| 22010100                             | Social Benefits                                 |                      |                               |                               | -                           |
|                                      | <b>Total Personnel Cost</b>                     | <b>341,299,400</b>   | <b>358,364,370</b>            | <b>376,282,589</b>            | <b>291,470,000</b>          |
| <b>22020000</b>                      | <b>OVERHEAD COST:</b>                           |                      |                               |                               |                             |
| 22020100                             | Travels & Transport - General                   | 46,555,080           | 48,882,834                    | 51,326,976                    | 75,054,000                  |
| 22020200                             | Utilities - General                             | 39,565,887           | 41,544,181                    | 43,621,390                    | 68,201,850                  |
| 22020300                             | Materials & Supplies - General                  | 16,111,053           | 16,916,606                    | 17,762,436                    | 15,795,150                  |
| 22020400                             | Maintenance Services - General                  | 80,552,052           | 84,579,655                    | 88,808,637                    | 78,972,600                  |
| 22020500                             | Training - General                              | 45,919,904           | 48,215,899                    | 50,626,694                    | 84,235,200                  |
| 22020600                             | Other Services - General                        |                      |                               |                               |                             |
| 22020700                             | Consultancy & Professional Services - General   | 12,888,414           | 13,532,835                    | 14,209,476                    | 12,635,700                  |
| 22020800                             | Fuel & Lubricants - General                     | 306,000              | 321,300                       | 337,365                       | 300,000                     |
| 22020900                             | Financial Charges - General                     | 102,000              | 107,100                       | 112,455                       | 100,000                     |
| 22021000                             | Miscellaneous Expenses - General                | 533,245,255          | 559,907,518                   | 587,902,894                   | 424,750,250                 |
| 22030100                             | Staff Loans & Advances                          | 16,111,053           | 16,916,606                    | 17,762,436                    | 15,795,150                  |
| 22040100                             | Local Grants & Contributions                    | 3,222,639            | 3,383,771                     | 3,552,959                     | 3,159,450                   |
| 22040200                             | Foreign Grants & Contributions                  |                      |                               |                               |                             |
| 22050100                             | Subsidies to Govt Owned Companies & Parastatals |                      |                               |                               |                             |
| 22050200                             | Subsidies to Private Companies                  |                      |                               |                               |                             |
| 22060100                             | Foreign Interest/Discount                       |                      |                               |                               |                             |
| 22060200                             | Domestic Interest/Discount                      |                      |                               |                               |                             |
| 22060300                             | Insurance Premium                               |                      |                               |                               |                             |
| 22070100                             | Transfer to Other Fund                          |                      |                               |                               |                             |
|                                      | <b>Total Overhead Cost</b>                      | <b>794,579,337</b>   | <b>834,308,304</b>            | <b>876,023,719</b>            | <b>778,999,350</b>          |
|                                      | <b>Total Recurrent Expenditure</b>              | <b>1,135,878,737</b> | <b>1,192,672,674</b>          | <b>1,252,306,308</b>          | <b>1,070,469,350</b>        |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| AUDITOR GENERAL FOR LOCAL GOVERNMENT |   |                    |                             |                             |                           |
|--------------------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                             | O14000100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                        | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                      | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                             | Salaries & Wages                                | 107,517,180        | 112,893,039                 | 118,537,691                 | 105,409,000               |
| 21020100                             | Allowances                                      | 10,779,615         | 11,318,596                  | 11,884,526                  | 10,568,250                |
|                                      |   | <b>118,296,795</b> | <b>124,211,635</b>          | <b>130,422,216</b>          | <b>115,977,250</b>        |
| <b>22000000</b>                      | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                             | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                                      | <b>Total Personnel Cost</b>                     | <b>118,296,795</b> | <b>124,211,635</b>          | <b>130,422,216</b>          | <b>115,977,250</b>        |
| <b>22020000</b>                      | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                             | Travels & Transport - General                   | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22020200                             | Utilities - General                             | 1,076,355          | 1,130,173                   | 1,186,681                   | 1,055,250                 |
| 22020300                             | Materials & Supplies - General                  | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22020400                             | Maintenance Services - General                  | 10,796,343         | 11,336,160                  | 11,902,968                  | 10,584,650                |
| 22020500                             | Training - General                              | 5,372,136          | 5,640,743                   | 5,922,780                   | 5,266,800                 |
| 22020600                             | Other Services - General                        |                    |                             |                             |                           |
| 22020700                             | Consultancy & Professional Services - General   | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22020800                             | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                   |
| 22020900                             | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000                             | Miscellaneous Expenses - General                | 8,789,697          | 9,229,182                   | 9,690,641                   | 8,617,350                 |
|                                      |   | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22030100                             | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100                             | Local Grants & Contributions                    | 2,149,497          | 2,256,972                   | 2,369,820                   | 2,107,350                 |
| 22040200                             | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                             | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                             | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                             | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                             | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                             | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                             | Transfer to Other Fund                          |                    |                             |                             |                           |
|                                      | <b>Total Overhead Cost</b>                      | <b>35,652,519</b>  | <b>37,435,145</b>           | <b>39,306,902</b>           | <b>34,953,450</b>         |
|                                      | <b>Total Recurrent Expenditure</b>              | <b>153,949,314</b> | <b>161,646,780</b>          | <b>169,729,119</b>          | <b>150,930,700</b>        |

## BORNO STATE GOVERNMENT

## 2016 BUDGET

## DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL &amp; OVERHEAD)

| HIGH COURT OF JUSTICE |   |                    |                             |                             |                           |
|-----------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE              | O32605100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE         | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| 21000000              | PERSONNEL COST                                  |                    |                             |                             |                           |
| 21010100              | Salaries & Wages                                | 323,210,664        | 339,371,197                 | 356,339,757                 | 316,873,200               |
| 21020100              | Allowances                                      |                    |                             |                             |                           |
|                       |   | 323,210,664        | 339,371,197                 | 356,339,757                 | 316,873,200               |
| 22000000              | OTHER RECURRENT COSTS                           |                    |                             |                             |                           |
| 22010100              | Social Benefits                                 | -                  | -                           | -                           | -                         |
|                       | <b>Total Personnel Cost</b>                     | <b>323,210,664</b> | <b>339,371,197</b>          | <b>356,339,757</b>          | <b>316,873,200</b>        |
| 22020000              | OVERHEAD COST:                                  |                    |                             |                             |                           |
| 22020100              | Travels & Transport - General                   | 13,947,633         | 14,645,015                  | 15,377,265                  | 13,674,150                |
| 22020200              | Utilities - General                             | 19,482,561         | 20,456,689                  | 21,479,524                  | 19,100,550                |
| 22020300              | Materials & Supplies - General                  | 10,701,432         | 11,236,504                  | 11,798,329                  | 10,491,600                |
| 22020400              | Maintenance Services - General                  | 20,424,633         | 21,445,865                  | 22,518,158                  | 20,024,150                |
| 22020500              | Training - General                              | 16,273,845         | 17,087,537                  | 17,941,914                  | 15,954,750                |
| 22020600              | Other Services - General                        |                    |                             |                             |                           |
| 22020700              | Consultancy & Professional Services - General   | 3,897,369          | 4,092,237                   | 4,296,849                   | 3,820,950                 |
| 22020800              | Fuel & Lubricants - General                     | 408,000            | 428,400                     | 449,820                     | 400,000                   |
| 22020900              | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000              | Miscellaneous Expenses - General                | 16,785,783         | 17,625,072                  | 18,506,326                  | 16,456,650                |
| 22030100              | Staff Loans & Advances                          | 510,000            | 535,500                     | 562,275                     | 500,000                   |
| 22040100              | Local Grants & Contributions                    | 2,931,327          | 3,077,893                   | 3,231,788                   | 2,873,850                 |
| 22040200              | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100              | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200              | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100              | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200              | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300              | Insurance Premium                               |                    |                             |                             |                           |
| 22070100              | Transfer to Other Fund                          |                    |                             |                             |                           |
|                       | <b>Total Overhead Cost</b>                      | <b>105,464,583</b> | <b>110,737,812</b>          | <b>116,274,703</b>          | <b>103,396,650</b>        |
|                       | <b>Total Recurrent Expenditure</b>              | <b>428,675,247</b> | <b>450,109,009</b>          | <b>472,614,460</b>          | <b>420,269,850</b>        |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| AREA COURT      |   |                    |                             |                             |                           |
|-----------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE        | 032605400100                                    |                    |                             |                             |                           |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100        | Salaries & Wages                                | 219,378,285        | 230,347,199                 | 241,864,559                 | 215,076,750               |
| 21020100        | Allowances                                      |                    |                             |                             |                           |
|                 |   | <b>219,378,285</b> | <b>230,347,199</b>          | <b>241,864,559</b>          | <b>215,076,750</b>        |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100        | Social Benefits                                 |                    | 1                           | 1                           | -                         |
|                 | <b>Total Personnel Cost</b>                     | <b>219,378,285</b> | <b>230,347,200</b>          | <b>241,864,560</b>          | <b>215,076,750</b>        |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100        | Travels & Transport - General                   | 3,451,833          | 3,624,425                   | 3,805,646                   | 3,384,150                 |
| 22020200        | Utilities - General                             | 435,897            | 457,692                     | 480,576                     | 427,350                   |
| 22020300        | Materials & Supplies - General                  | 216,342            | 227,159                     | 238,517                     | 212,100                   |
| 22020400        | Maintenance Services - General                  | 2,068,968          | 2,172,416                   | 2,281,037                   | 2,028,400                 |
| 22020500        | Training - General                              | 322,371            | 338,490                     | 355,414                     | 316,050                   |
| 22020600        | Other Services - General                        |                    |                             |                             |                           |
| 22020700        | Consultancy & Professional Services - General   |                    |                             |                             |                           |
| 22020800        | Fuel & Lubricants - General                     | 204,000            | 214,200                     | 224,910                     | 200,000                   |
| 22020900        | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000        | Miscellaneous Expenses - General                | 753,984            | 791,683                     | 831,267                     | 739,200                   |
| 22030100        | Staff Loans & Advances                          | 204,000            | 214,200                     | 224,910                     | 200,000                   |
| 22040100        | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200        | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200        | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100        | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200        | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300        | Insurance Premium                               |                    |                             |                             |                           |
| 22070100        | Transfer to Other Fund                          |                    |                             |                             |                           |
|                 | <b>Total Overhead Cost</b>                      | <b>7,759,395</b>   | <b>8,147,365</b>            | <b>8,554,733</b>            | <b>7,607,250</b>          |
|                 | <b>Total Recurrent Expenditure</b>              | <b>227,137,680</b> | <b>238,494,565</b>          | <b>250,419,293</b>          | <b>222,684,000</b>        |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| SHARIA COURT OF APPEAL |   |                   |                             |                             |                           |
|------------------------|---|-------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE               | O32605300100                                    |                   |                             |                             |                           |
| ECONOMIC CODE          | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>        | <b>PERSONNEL COST</b>                           |                   |                             |                             |                           |
| 21010100               | Salaries & Wages                                | 59,993,136        | 62,992,793                  | 66,142,432                  | 58,816,800                |
| 21020100               | Allowances                                      |                   |                             |                             |                           |
|                        |   | <b>59,993,136</b> | <b>62,992,793</b>           | <b>66,142,432</b>           | <b>58,816,800</b>         |
| <b>22000000</b>        | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |                           |
| 22010100               | Social Benefits                                 | -                 | -                           | -                           | -                         |
|                        | <b>Total Personnel Cost</b>                     | <b>59,993,136</b> | <b>62,992,793</b>           | <b>66,142,432</b>           | <b>58,816,800</b>         |
| <b>22020000</b>        | <b>OVERHEAD COST:</b>                           |                   |                             |                             |                           |
| 22020100               | Travels & Transport - General                   | 1,410,507         | 1,481,032                   | 1,555,084                   | 1,382,850                 |
| 22020200               | Utilities - General                             | 219,555           | 230,533                     | 242,059                     | 215,250                   |
| 22020300               | Materials & Supplies - General                  | 110,313           | 115,829                     | 121,620                     | 108,150                   |
| 22020400               | Maintenance Services - General                  | 325,584           | 341,863                     | 358,956                     | 319,200                   |
| 22020500               | Training - General                              | 216,342           | 227,159                     | 238,517                     | 212,100                   |
| 22020600               | Other Services - General                        |                   |                             |                             |                           |
| 22020700               | Consultancy & Professional Services - General   | 325,584           | 341,863                     | 358,956                     | 319,200                   |
| 22020800               | Fuel & Lubricants - General                     | 408,000           | 428,400                     | 449,820                     | 400,000                   |
| 22020900               | Financial Charges - General                     | 102,000           | 107,100                     | 112,455                     | 100,000                   |
| 22021000               | Miscellaneous Expenses - General                | 12,217,560        | 12,828,438                  | 13,469,860                  | 11,978,000                |
| 22030100               | Staff Loans & Advances                          | 510,000           | 535,500                     | 562,275                     | 500,000                   |
| 22040100               | Local Grants & Contributions                    | 110,313           | 115,829                     | 121,620                     | 108,150                   |
| 22040200               | Foreign Grants & Contributions                  |                   |                             |                             |                           |
| 22050100               | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |                           |
| 22050200               | Subsidies to Private Companies                  |                   |                             |                             |                           |
| 22060100               | Foreign Interest/Discount                       |                   |                             |                             |                           |
| 22060200               | Domestic Interest/Discount                      |                   |                             |                             |                           |
| 22060300               | Insurance Premium                               |                   |                             |                             |                           |
| 22070100               | Transfer to Other Fund                          |                   |                             |                             |                           |
|                        | <b>Total Overhead Cost</b>                      | <b>15,955,758</b> | <b>16,753,546</b>           | <b>17,591,223</b>           | <b>15,642,900</b>         |
|                        | <b>Total Recurrent Expenditure</b>              | <b>75,948,894</b> | <b>79,746,339</b>           | <b>83,733,656</b>           | <b>74,459,700</b>         |

**BORNO STATE GOVERNMENT**  
**2016 BUDGET**  
**DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| JUDICIAL SERVICE COMMISSION |   |                   |                             |                             |                           |
|-----------------------------|---|-------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                    | O31801100100                                    |                   |                             |                             |                           |
| ECONOMIC CODE               | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>             | <b>PERSONNEL COST</b>                           |                   |                             |                             |                           |
| 21010100                    | Salaries & Wages                                | 39,841,302        | 41,833,367                  | 43,925,035                  | 39,060,100                |
| 21020100                    | Allowances                                      |                   |                             |                             |                           |
|                             |   | <b>39,841,302</b> | <b>41,833,367</b>           | <b>43,925,035</b>           | <b>39,060,100</b>         |
| <b>22000000</b>             | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |                           |
| 22010100                    | Social Benefits                                 | -                 | -                           | -                           | -                         |
|                             | <b>Total Personnel Cost</b>                     | <b>39,841,302</b> | <b>41,833,367</b>           | <b>43,925,035</b>           | <b>39,060,100</b>         |
| <b>22020000</b>             | <b>OVERHEAD COST:</b>                           |                   |                             |                             |                           |
| 22020100                    | Travels & Transport - General                   | 2,377,620         | 2,496,501                   | 2,621,326                   | 2,331,000                 |
| 22020200                    | Utilities - General                             | 647,955           | 680,353                     | 714,370                     | 635,250                   |
| 22020300                    | Materials & Supplies - General                  | 322,371           | 338,490                     | 355,414                     | 316,050                   |
| 22020400                    | Maintenance Services - General                  | 1,076,355         | 1,130,173                   | 1,186,681                   | 1,055,250                 |
| 22020500                    | Training - General                              | 269,892           | 283,387                     | 297,556                     | 264,600                   |
| 22020600                    | Other Services - General                        |                   |                             |                             |                           |
| 22020700                    | Consultancy & Professional Services - General   | 223,584           | 234,763                     | 246,501                     | 219,200                   |
| 22020800                    | Fuel & Lubricants - General                     |                   |                             |                             | 200,000                   |
| 22020900                    | Financial Charges - General                     |                   |                             |                             |                           |
| 22021000                    | Miscellaneous Expenses - General                | 647,955           | 680,353                     | 714,370                     | 635,250                   |
| 22030100                    | Staff Loans & Advances                          |                   |                             |                             |                           |
| 22040100                    | Local Grants & Contributions                    |                   |                             |                             |                           |
| 22040200                    | Foreign Grants & Contributions                  |                   |                             |                             |                           |
| 22050100                    | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |                           |
| 22050200                    | Subsidies to Private Companies                  |                   |                             |                             |                           |
| 22060100                    | Foreign Interest/Discount                       |                   |                             |                             |                           |
| 22060200                    | Domestic Interest/Discount                      |                   |                             |                             |                           |
| 22060300                    | Insurance Premium                               |                   |                             |                             |                           |
| 22070100                    | Transfer to Other Fund                          |                   |                             |                             |                           |
|                             | <b>Total Overhead Cost</b>                      | <b>5,565,732</b>  | <b>5,844,019</b>            | <b>6,136,220</b>            | <b>5,656,600</b>          |
|                             | <b>Total Recurrent Expenditure</b>              | <b>45,407,034</b> | <b>47,677,386</b>           | <b>50,061,255</b>           | <b>44,716,700</b>         |



**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE   | O11200400100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                                    | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                  | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 64,038,835         | 67,240,777                  | 70,602,816                  | 52,979,250                |
| 21020100   | Allowances                                      | 6,108,984          | 6,414,433                   | 6,735,155                   | 5,989,200                 |
|  |   | <b>70,147,819</b>  | <b>73,655,210</b>           | <b>77,337,970</b>           | <b>58,968,450</b>         |
| <b>22000000</b>                                  | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100   | Social Benefits                                 | -                  | -                           | -                           | -                         |
|  | <b>Total Personnel Cost</b>                     | <b>70,147,819</b>  | <b>73,655,210</b>           | <b>77,337,970</b>           | <b>58,968,450</b>         |
| <b>22020000</b>                                  | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 6,674,472          | 7,008,196                   | 7,358,605                   | 6,543,600                 |
| 22020200   | Utilities - General                             | 2,256,597          | 2,369,427                   | 2,487,898                   | 2,212,350                 |
| 22020300   | Materials & Supplies - General                  | 644,742            | 676,979                     | 710,828                     | 632,100                   |
| 22020400   | Maintenance Services - General                  | 2,177,139          | 2,285,996                   | 2,400,296                   | 2,134,450                 |
| 22020500   | Training - General                              | 711,144            | 746,701                     | 784,036                     | 697,200                   |
| 22020600   | Other Services - General                        |                    |                             |                             |                           |
| 22020700   | Consultancy & Professional Services - General   | 644,742            | 676,979                     | 710,828                     | 632,100                   |
| 22020800   | Fuel & Lubricants - General                     | 204,000            | 214,200                     | 224,910                     | 200,000                   |
| 22020900   | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
| 22021000   | Miscellaneous Expenses - General                | 35,039,055         | 36,791,008                  | 38,630,558                  | 4,940,250                 |
| 22030100   | Staff Loans & Advances                          | 204,000            | 214,200                     | 224,910                     | 200,000                   |
| 22040100   | Local Grants & Contributions                    |                    |                             |                             |                           |
| 22040200   | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300   | Insurance Premium                               |                    |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>48,657,891</b>  | <b>51,090,786</b>           | <b>53,645,325</b>           | <b>18,292,050</b>         |
|  | <b>Total Recurrent Expenditure</b>              | <b>118,805,710</b> | <b>124,745,996</b>          | <b>130,983,295</b>          | <b>77,260,500</b>         |

**BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)**

| BORNO STATE INDEPENDENT ELECTORAL COMMISSION |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE                                     | O14800100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE                                | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                              | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100                                     | Salaries & Wages                                | 69,857,862         | 73,350,755                  | 77,018,293                  | 68,488,100                |
| 21020100                                     | Allowances                                      | 8,017,506          | 8,418,381                   | 8,839,300                   | 7,860,300                 |
|  |   | <b>77,875,368</b>  | <b>81,769,136</b>           | <b>85,857,593</b>           | <b>76,348,400</b>         |
| <b>22000000</b>                              | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100                                     | Social Benefits                                 | -                  | -                           | -                           | -                         |
|  | <b>Total Personnel Cost</b>                     | <b>77,875,368</b>  | <b>81,769,136</b>           | <b>85,857,593</b>           | <b>76,348,400</b>         |
| <b>22020000</b>                              | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100                                     | Travels & Transport - General                   | 1,466,199          | 1,539,509                   | 1,616,484                   | 1,437,450                 |
| 22020200                                     | Utilities - General                             | 67,473             | 70,847                      | 74,389                      | 66,150                    |
| 22020300                                     | Materials & Supplies - General                  | 87,822             | 92,213                      | 96,824                      | 86,100                    |
| 22020400                                     | Maintenance Services - General                  | 175,644            | 184,426                     | 193,648                     | 172,200                   |
| 22020500                                     | Training - General                              | 65,331             | 68,598                      | 72,027                      | 64,050                    |
| 22020600                                     | Other Services - General                        |                    |                             |                             |                           |
| 22020700                                     | Consultancy & Professional Services - General   | 43,911             | 46,107                      | 48,412                      | 43,050                    |
| 22020800                                     | Fuel & Lubricants - General                     |                    |                             |                             |                           |
| 22020900                                     | Financial Charges - General                     |                    |                             |                             |                           |
| 22021000                                     | Miscellaneous Expenses - General                | 31,359,099         | 32,927,054                  | 34,573,407                  | 1,332,450                 |
| 22030100                                     | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100                                     | Local Grants & Contributions                    | 55,692             | 58,477                      | 61,400                      | 54,600                    |
| 22040200                                     | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100                                     | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200                                     | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100                                     | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200                                     | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300                                     | Insurance Premium                               |                    |                             |                             |                           |
| 22070100                                     | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>33,321,171</b>  | <b>34,987,230</b>           | <b>36,736,591</b>           | <b>3,256,050</b>          |
|  | <b>Total Recurrent Expenditure</b>              | <b>111,196,539</b> | <b>116,756,366</b>          | <b>122,594,184</b>          | <b>79,604,450</b>         |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF HIGHER EDUCATION |   |                    |                        |                        |                      |
|------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG. CODE                    | 051800100100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                              |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>              | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                     | Salaries & Wages                                | 41,410,725         | 43,481,261             | 45,655,324             | 40,598,750           |
| 21020100                     | Allowances                                      | 4,204,746          | 4,414,983              | 4,635,732              | 4,122,300            |
|                              |   | <b>45,615,471</b>  | <b>47,896,245</b>      | <b>50,291,057</b>      | <b>44,721,050</b>    |
| <b>22000000</b>              | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                     | Social Benefits                                 | -                  | -                      | -                      | -                    |
|                              | <b>Total Personnel Cost</b>                     | <b>45,615,471</b>  | <b>47,896,245</b>      | <b>50,291,057</b>      | <b>44,721,050</b>    |
| <b>22020000</b>              | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                     | Travels & Transport - General                   | 7,348,131          | 7,715,538              | 8,101,314              | 7,204,050            |
| 22020200                     | Utilities - General                             | 5,736,276          | 6,023,090              | 6,324,244              | 5,623,800            |
| 22020300                     | Materials & Supplies - General                  | 2,635,731          | 2,767,518              | 2,905,893              | 2,584,050            |
| 22020400                     | Maintenance Services - General                  | 29,229,105         | 30,690,560             | 32,225,088             | 58,067,750           |
| 22020500                     | Training - General                              | 5,018,706          | 5,269,641              | 5,533,123              | 4,920,300            |
| 22020600                     | Other Services - General                        | 408,000            | 428,400                | 449,820                | 400,000              |
| 22020700                     | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                     | Fuel & Lubricants - General                     | 510,000            | 535,500                | 562,275                | 500,000              |
| 22020900                     | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                     | Miscellaneous Expenses - General                | 166,424,054        | 174,745,257            | 183,482,520            | 555,317,700          |
| 22030100                     | Staff Loans & Advances                          | 11,807,775         | 12,398,164             | 13,018,072             | 11,576,250           |
| 22040100                     | Local Grants & Contributions                    | 4,104,072          | 4,309,276              | 4,524,739              | 4,023,600            |
| 22040200                     | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                     | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                     | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                     | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                     | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                     | Insurance Premium                               | 78,215,423         | 82,126,194             | 86,232,504             | 468,838,650          |
| 22070100                     | Transfer to Other Fund                          |                    |                        |                        |                      |
|                              | <b>Total Overhead Cost</b>                      | <b>311,539,273</b> | <b>327,116,237</b>     | <b>343,472,048</b>     | <b>1,119,156,150</b> |
|                              | <b>Total Recurrent Expenditure</b>              | <b>357,154,744</b> | <b>375,012,481</b>     | <b>393,763,105</b>     | <b>1,163,877,200</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE COLLEGE OF BUSSINESS AND ADMINISTRATIVE STUDIES KONDUGA |   |                    |                        |                        |                      |
|---|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE 012500600100   |   |                    |                        |                        |                      |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100  | Salaries & Wages                                | 284,331,222        | 298,547,783            | 313,475,172            | 278,756,100          |
| 21020100  | Allowances                                      |                    |                        |                        |                      |
|   |   | <b>284,331,222</b> | <b>298,547,783</b>     | <b>313,475,172</b>     | <b>278,756,100</b>   |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100  | Social Benefits                                 |                    |                        |                        |                      |
|   | <b>Total Personnel Cost</b>                     | <b>284,331,222</b> | <b>298,547,783</b>     | <b>313,475,172</b>     | <b>278,756,100</b>   |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100  | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200  | Utilities - General                             | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020300  | Materials & Supplies - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400  | Maintenance Services - General                  | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020500  | Training - General                              |                    |                        |                        |                      |
| 22020600  | Other Services - General                        |                    |                        |                        |                      |
| 22020700  | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800  | Fuel & Lubricants - General                     | 408,000            | 428,400                | 449,820                | 400,000              |
| 22020900  | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000  | Miscellaneous Expenses - General                | 1,843,395          | 1,935,565              | 2,032,343              | 1,807,250            |
| 22030100  | Staff Loans & Advances                          | 510,000            | 535,500                | 562,275                | 500,000              |
| 22040100  | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200  | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200  | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100  | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200  | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300  | Insurance Premium                               |                    |                        |                        |                      |
| 22070100  | Transfer to Other Fund                          |                    |                        |                        |                      |
|   | <b>Total</b>                                    | <b>12,043,395</b>  | <b>12,645,565</b>      | <b>13,277,843</b>      | <b>11,807,250</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>296,374,617</b> | <b>311,193,348</b>     | <b>326,753,015</b>     | <b>290,563,350</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| KASHIM IBRAHIM COLLEGE OF EDUCATION |   |                      |                        |                        |                      |
|-------------------------------------|---|----------------------|------------------------|------------------------|----------------------|
| ORG_CODE                            | 051701900100                                    |                      |                        |                        |                      |
| ECONOMIC CODE                       | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                     |   | N                    | N                      | N                      | N                    |
| <b>21000000</b>                     | <b>PERSONNEL COST</b>                           |                      |                        |                        |                      |
| 21010100                            | Salaries & Wages                                | 959,363,907          | 1,007,332,102          | 1,057,698,707          | 940,552,850          |
| 21020100                            | Allowances                                      |                      |                        |                        |                      |
|                                     |   | <b>959,363,907</b>   | <b>1,007,332,102</b>   | <b>1,057,698,707</b>   | <b>940,552,850</b>   |
| <b>22000000</b>                     | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                      |
| 22010100                            | Social Benefits                                 |                      |                        |                        |                      |
|                                     | <b>Total Personnel Cost</b>                     | <b>959,363,907</b>   | <b>1,007,332,102</b>   | <b>1,057,698,707</b>   | <b>940,552,850</b>   |
| <b>22020000</b>                     | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                      |
| 22020100                            | Travels & Transport - General                   | 3,060,000            | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020200                            | Utilities - General                             | 6,120,000            | 6,426,000              | 6,747,300              | 6,000,000            |
| 22020300                            | Materials & Supplies - General                  | 7,140,000            | 7,497,000              | 7,871,850              | 7,000,000            |
| 22020400                            | Maintenance Services - General                  | 10,200,000           | 10,710,000             | 11,245,500             | 10,000,000           |
| 22020500                            | Training - General                              |                      |                        |                        |                      |
| 22020600                            | Other Services - General                        | 18,360,000           | 19,278,000             | 20,241,900             | 18,000,000           |
| 22020700                            | Consultancy & Professional Services - General   |                      |                        |                        |                      |
| 22020800                            | Fuel & Lubricants - General                     | 510,000              | 535,500                | 562,275                | 500,000              |
| 22020900                            | Financial Charges - General                     | 204,000              | 214,200                | 224,910                | 200,000              |
| 22021000                            | Miscellaneous Expenses - General                | 8,083,347            | 8,487,514              | 8,911,890              | 7,924,850            |
| 22030100                            | Staff Loans & Advances                          | 1,326,000            | 1,392,300              | 1,461,915              | 1,300,000            |
| 22040100                            | Local Grants & Contributions                    |                      |                        |                        |                      |
| 22040200                            | Foreign Grants & Contributions                  |                      |                        |                        |                      |
| 22050100                            | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                      |
| 22050200                            | Subsidies to Private Companies                  |                      |                        |                        |                      |
| 22060100                            | Foreign Interest/Discount                       |                      |                        |                        |                      |
| 22060200                            | Domestic Interest/Discount                      |                      |                        |                        |                      |
| 22060300                            | Insurance Premium                               |                      |                        |                        |                      |
| 22070100                            | Transfer to Other Fund                          |                      |                        |                        |                      |
|                                     | <b>Total Overhead Cost</b>                      | <b>55,003,347</b>    | <b>57,753,514</b>      | <b>60,641,190</b>      | <b>53,924,850</b>    |
|                                     | <b>Total Recurrent Expenditure</b>              | <b>1,014,367,254</b> | <b>1,065,085,617</b>   | <b>1,118,339,898</b>   | <b>994,477,700</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

**UMAR IBN IBRAHIM EL-KANE,I COLLEGE OF EDUCATION, SCIENCE AND TECHNOLOGY**  
ORG CODE: - 051701900100

| ECONOMIC CODE  | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|----------------|---|--------------------|------------------------|------------------------|----------------------|
|                |   | N                  | N                      | N                      | N                    |
| <b>2100000</b> | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100       | Salaries & Wages                                | 492,105,936        | 516,711,233            | 542,546,794            | 482,456,800          |
| 21020100       | Allowances                                      |                    |                        |                        |                      |
|                |   | <b>492,105,936</b> | <b>516,711,233</b>     | <b>542,546,794</b>     | <b>482,456,800</b>   |
| <b>2200000</b> | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100       | Social Benefits                                 |                    |                        |                        |                      |
|                | <b>Total Personnel Cost</b>                     | <b>492,105,936</b> | <b>516,711,233</b>     | <b>542,546,794</b>     | <b>482,456,800</b>   |
| <b>2202000</b> | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100       | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200       | Utilities - General                             |                    |                        |                        |                      |
| 22020300       | Materials & Supplies - General                  | 4,431,747          | 4,653,334              | 4,886,001              | 4,344,850            |
| 22020400       | Maintenance Services - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020500       | Training - General                              |                    |                        |                        |                      |
| 22020600       | Other Services - General                        | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020700       | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800       | Fuel & Lubricants - General                     | 306,000            | 321,300                | 337,365                | 300,000              |
| 22020900       | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000       | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100       | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100       | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200       | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100       | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200       | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100       | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200       | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300       | Insurance Premium                               |                    |                        |                        |                      |
| 22070100       | Transfer to Other Fund                          |                    |                        |                        |                      |
|                | <b>Total Overhead Cost</b>                      | <b>12,693,747</b>  | <b>13,328,434</b>      | <b>13,994,856</b>      | <b>12,444,850</b>    |
|                | <b>Total Recurrent Expenditure</b>              | <b>504,799,683</b> | <b>530,039,667</b>     | <b>556,541,651</b>     | <b>494,901,650</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| RAMAT POLYTECHNIC |   |                      |                        |                        |                      |
|-------------------|---|----------------------|------------------------|------------------------|----------------------|
| ORG CODE          | 051701800100                                    |                      |                        |                        |                      |
| ECONOMIC CODE     | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                   |   | N                    | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                      |                        |                        |                      |
| 21010100          | Salaries & Wages                                | 1,446,710,472        | 1,519,045,996          | 1,594,998,295          | 1,418,343,600        |
| 21020100          | Allowances                                      |                      |                        |                        |                      |
|                   |   | <b>1,446,710,472</b> | <b>1,519,045,996</b>   | <b>1,594,998,295</b>   | <b>1,418,343,600</b> |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                      |
| 22010100          | Social Benefits                                 |                      |                        |                        |                      |
|                   | <b>Total Personnel Cost</b>                     | <b>1,446,710,472</b> | <b>1,519,045,996</b>   | <b>1,594,998,295</b>   | <b>1,418,343,600</b> |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                      |
| 22020100          | Travels & Transport - General                   | 3,060,000            | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020200          | Utilities - General                             | 3,060,000            | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020300          | Materials & Supplies - General                  | 1,949,679            | 2,047,163              | 2,149,521              | 1,911,450            |
| 22020400          | Maintenance Services - General                  | 4,080,000            | 4,284,000              | 4,498,200              | 4,000,000            |
| 22020500          | Training - General                              |                      |                        |                        |                      |
| 22020600          | Other Services - General                        |                      |                        |                        |                      |
| 22020700          | Consultancy & Professional Services - General   |                      |                        |                        |                      |
| 22020800          | Fuel & Lubricants - General                     | 510,000              | 535,500                | 562,275                | 500,000              |
| 22020900          | Financial Charges - General                     | 102,000              | 107,100                | 112,455                | 100,000              |
| 22021000          | Miscellaneous Expenses - General                |                      |                        |                        |                      |
| 22030100          | Staff Loans & Advances                          | 1,428,000            | 1,499,400              | 1,574,370              | 1,400,000            |
| 22040100          | Local Grants & Contributions                    |                      |                        |                        |                      |
| 22040200          | Foreign Grants & Contributions                  |                      |                        |                        |                      |
| 22050100          | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                      |
| 22050200          | Subsidies to Private Companies                  |                      |                        |                        |                      |
| 22060100          | Foreign Interest/Discount                       |                      |                        |                        |                      |
| 22060200          | Domestic Interest/Discount                      |                      |                        |                        |                      |
| 22060300          | Insurance Premium                               |                      |                        |                        |                      |
| 22070100          | Transfer to Other Fund                          |                      |                        |                        |                      |
|                   | <b>Total Overhead Cost</b>                      | <b>14,189,679</b>    | <b>14,899,163</b>      | <b>15,644,121</b>      | <b>13,911,450</b>    |
|                   | <b>Total Recurrent Expenditure</b>              | <b>1,460,900,151</b> | <b>1,533,945,159</b>   | <b>1,610,642,416</b>   | <b>1,432,255,050</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE LIBRARY BOARD |   |                    |                        |                        |                      |
|---------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                  | 051700800100                                    |                    |                        |                        |                      |
| ECONOMIC CODE             | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                           |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>           | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                  | Salaries & Wages                                | 120,198,284        | 126,208,198            | 132,518,608            | 117,841,455          |
| 21020100                  | Allowances                                      | 13,355,365         | 14,023,133             | 14,724,290             | 13,093,495           |
|                           |   | <b>133,553,649</b> | <b>140,231,331</b>     | <b>147,242,898</b>     | <b>130,934,950</b>   |
| <b>22000000</b>           | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                  | Social Benefits                                 |                    |                        |                        |                      |
|                           | <b>Total Personnel Cost</b>                     | <b>133,553,649</b> | <b>140,231,331</b>     | <b>147,242,898</b>     | <b>130,934,950</b>   |
| <b>22020000</b>           | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                  | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                  | Utilities - General                             | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                  | Materials & Supplies - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400                  | Maintenance Services - General                  | 1,303,917          | 1,369,113              | 1,437,568              | 1,278,350            |
| 22020500                  | Training - General                              |                    |                        |                        |                      |
| 22020600                  | Other Services - General                        |                    |                        |                        |                      |
| 22020700                  | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                  | Fuel & Lubricants - General                     | 5,100,000          | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020900                  | Financial Charges - General                     |                    |                        |                        |                      |
| 22021000                  | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                  | Staff Loans & Advances                          |                    |                        |                        |                      |
| 22040100                  | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                  | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                  | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                  | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                  | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                  | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                  | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                  | Transfer to Other Fund                          |                    |                        |                        |                      |
|                           | <b>Total Overhead Cost</b>                      | <b>10,483,917</b>  | <b>11,008,113</b>      | <b>11,558,518</b>      | <b>10,278,350</b>    |
|                           | <b>Total Recurrent Expenditure</b>              | <b>144,037,566</b> | <b>151,239,444</b>     | <b>158,801,417</b>     | <b>141,213,300</b>   |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| COLLEGE OF EDUCATION WAKA-BIU |   |                    |                        |                        |                      |
|-------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG_CODE                      | 051701900103                                    |                    |                        |                        |                      |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                               |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                      | Salaries & Wages                                | 910,055,220        | 955,557,981            | 1,003,335,880          | 892,211,000          |
| 21020100                      | Allowances                                      |                    |                        |                        |                      |
|                               |   | <b>910,055,220</b> | <b>955,557,981</b>     | <b>1,003,335,880</b>   | <b>892,211,000</b>   |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                      | Social Benefits                                 |                    |                        |                        |                      |
|                               | <b>Total Personnel Cost</b>                     | <b>910,055,220</b> | <b>955,557,981</b>     | <b>1,003,335,880</b>   | <b>892,211,000</b>   |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                      | Travels & Transport - General                   | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                      | Utilities - General                             | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                      | Materials & Supplies - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400                      | Maintenance Services - General                  | 3,060,000          | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020500                      | Training - General                              |                    |                        |                        |                      |
| 22020600                      | Other Services - General                        | 3,883,395          | 4,077,565              | 4,281,443              | 3,807,250            |
| 22020700                      | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800                      | Fuel & Lubricants - General                     | 510,000            | 535,500                | 562,275                | 500,000              |
| 22020900                      | Financial Charges - General                     |                    |                        |                        |                      |
| 22021000                      | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100                      | Staff Loans & Advances                          | 510,000            | 535,500                | 562,275                | 500,000              |
| 22040100                      | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200                      | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                      | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                      | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                      | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                      | Insurance Premium                               |                    |                        |                        |                      |
| 22070100                      | Transfer to Other Fund                          |                    |                        |                        |                      |
|                               | <b>Total Overhead Cost</b>                      | <b>12,043,395</b>  | <b>12,645,565</b>      | <b>13,277,843</b>      | <b>11,807,250</b>    |
|                               | <b>Total Recurrent Expenditure</b>              | <b>922,098,615</b> | <b>968,203,546</b>     | <b>1,016,613,723</b>   | <b>904,018,250</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

**AGENCY FOR MASS LITERACY**  
**ORG\_CODE 051701000100**

| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|-----------------|---|--------------------|------------------------|------------------------|----------------------|
|                 |   | N                  | N                      | N                      | N                    |
| <b>21000000</b> | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100        | Salaries & Wages                                | 387,350,330        | 406,717,846            | 427,053,738            | 379,755,225          |
| 21020100        | Allowances                                      | 43,038,926         | 45,190,872             | 47,450,415             | 42,195,025           |
|                 |   | <b>430,389,255</b> | <b>451,908,718</b>     | <b>474,504,154</b>     | <b>421,950,250</b>   |
| <b>22000000</b> | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100        | Social Benefits                                 |                    |                        |                        |                      |
|                 | <b>Total Personnel Cost</b>                     | <b>430,389,255</b> | <b>451,908,718</b>     | <b>474,504,154</b>     | <b>421,950,250</b>   |
| <b>22020000</b> | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100        | Travels & Transport - General                   | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020200        | Utilities - General                             | 1,020,000          | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300        | Materials & Supplies - General                  | 2,040,000          | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400        | Maintenance Services - General                  | 621,945            | 653,042                | 685,694                | 609,750              |
| 22020500        | Training - General                              |                    |                        |                        |                      |
| 22020600        | Other Services - General                        |                    |                        |                        |                      |
| 22020700        | Consultancy & Professional Services - General   |                    |                        |                        |                      |
| 22020800        | Fuel & Lubricants - General                     | 306,000            | 321,300                | 337,365                | 300,000              |
| 22020900        | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000        | Miscellaneous Expenses - General                |                    |                        |                        |                      |
| 22030100        | Staff Loans & Advances                          | 714,000            | 749,700                | 787,185                | 700,000              |
| 22040100        | Local Grants & Contributions                    |                    |                        |                        |                      |
| 22040200        | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100        | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200        | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100        | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200        | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300        | Insurance Premium                               |                    |                        |                        |                      |
| 22070100        | Transfer to Other Fund                          |                    |                        |                        |                      |
|                 | <b>Total Overhead Cost</b>                      | <b>6,843,945</b>   | <b>7,186,142</b>       | <b>7,545,449</b>       | <b>6,709,750</b>     |
|                 | <b>Total Recurrent Expenditure</b>              | <b>437,233,200</b> | <b>459,094,860</b>     | <b>482,049,603</b>     | <b>428,660,000</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE UNIVERSAL BASIC EDUCATION BOARD |   |                      |                        |                        |                      |
|---|---|----------------------|------------------------|------------------------|----------------------|
| ORG_CODE                                    | 051700300100                                    |                      |                        |                        |                      |
| ECONOMIC CODE                               | DETAILS OF EXPENDITURE                          | BUDGET 2016          | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|   |   | N                    | N                      | N                      | N                    |
| <b>21000000</b>                             | <b>PERSONNEL COST</b>                           |                      |                        |                        |                      |
| 21010100                                    | Salaries & Wages                                | 6,316,346,369        | 6,632,163,687          | 6,963,771,872          | 6,192,496,440        |
| 21020100                                    | Allowances                                      | 701,816,263          | 736,907,076            | 773,752,430            | 688,055,160          |
|   |   | <b>7,018,162,632</b> | <b>7,369,070,764</b>   | <b>7,737,524,302</b>   | <b>6,880,551,600</b> |
| <b>22000000</b>                             | <b>OTHER RECURRENT COSTS</b>                    |                      |                        |                        |                      |
| 22010100                                    | Social Benefits                                 |                      |                        |                        |                      |
|   | <b>Total Personnel Cost</b>                     | <b>7,018,162,632</b> | <b>7,369,070,764</b>   | <b>7,737,524,302</b>   | <b>6,880,551,600</b> |
| <b>22020000</b>                             | <b>OVERHEAD COST:</b>                           |                      |                        |                        |                      |
| 22020100                                    | Travels & Transport - General                   | 5,100,000            | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020200                                    | Utilities - General                             | 5,018,196            | 5,269,106              | 5,532,561              | 4,919,800            |
| 22020300                                    | Materials & Supplies - General                  | 5,100,000            | 5,355,000              | 5,622,750              | 5,000,000            |
| 22020400                                    | Maintenance Services - General                  | 9,180,000            | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020500                                    | Training - General                              |                      |                        |                        |                      |
| 22020600                                    | Other Services - General                        | 40,800,000           | 42,840,000             | 44,982,000             | 40,000,000           |
| 22020700                                    | Consultancy & Professional Services - General   |                      |                        |                        |                      |
| 22020800                                    | Fuel & Lubricants - General                     |                      |                        |                        | 500,000              |
| 22020900                                    | Financial Charges - General                     |                      |                        |                        | 100,000              |
| 22021000                                    | Miscellaneous Expenses - General                | 20,400,000           | 21,420,000             | 22,491,000             | 20,000,000           |
| 22030100                                    | Staff Loans & Advances                          |                      |                        |                        | 400,000              |
| 22040100                                    | Local Grants & Contributions                    |                      |                        |                        |                      |
| 22040200                                    | Foreign Grants & Contributions                  |                      |                        |                        |                      |
| 22050100                                    | Subsidies to Govt Owned Companies & Parastatals |                      |                        |                        |                      |
| 22050200                                    | Subsidies to Private Companies                  |                      |                        |                        |                      |
| 22060100                                    | Foreign Interest/Discount                       |                      |                        |                        |                      |
| 22060200                                    | Domestic Interest/Discount                      |                      |                        |                        |                      |
| 22060300                                    | Insurance Premium - Vetting of Contract         |                      |                        |                        |                      |
| 22070100                                    | Transfer to Other Fund                          |                      |                        |                        |                      |
|   | <b>Total Overhead Cost</b>                      | <b>85,598,196</b>    | <b>89,878,106</b>      | <b>94,372,011</b>      | <b>84,919,800</b>    |
|   | <b>Total Recurrent Expenditure</b>              | <b>7,103,760,828</b> | <b>7,458,948,869</b>   | <b>7,831,896,313</b>   | <b>6,965,471,400</b> |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE SCHOLARSHIP BOARD |   |                   |                        |                        |                      |
|-------------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG. CODE                     | 051705600100                                    |                   |                        |                        |                      |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                               |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                      | Salaries & Wages                                | 32,815,149        | 34,455,907             | 36,178,702             | 32,171,715           |
| 21020100                      | Allowances                                      | 3,646,128         | 3,828,434              | 4,019,856              | 3,574,635            |
|                               |   | <b>36,461,277</b> | <b>38,284,341</b>      | <b>40,198,558</b>      | <b>35,746,350</b>    |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                      | Social Benefits                                 |                   |                        |                        |                      |
|                               | <b>Total Personnel Cost</b>                     | <b>36,461,277</b> | <b>38,284,341</b>      | <b>40,198,558</b>      | <b>35,746,350</b>    |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                      | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                      | Utilities - General                             | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020300                      | Materials & Supplies - General                  | 2,003,688         | 2,103,872              | 2,209,066              | 1,964,400            |
| 22020400                      | Maintenance Services - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020500                      | Training - General                              |                   |                        |                        |                      |
| 22020600                      | Other Services - General                        |                   |                        |                        |                      |
| 22020700                      | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                      | Fuel & Lubricants - General                     | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020900                      | Financial Charges - General                     | 51,000            | 53,550                 | 56,228                 | 50,000               |
| 22021000                      | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                      | Staff Loans & Advances                          | 153,000           | 160,650                | 168,683                | 150,000              |
| 22040100                      | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                      | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                      | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                      | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                      | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                      | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                      | Transfer to Other Fund                          |                   |                        |                        |                      |
|                               | <b>Total Overhead Cost</b>                      | <b>5,063,688</b>  | <b>5,316,872</b>       | <b>5,582,716</b>       | <b>4,964,400</b>     |
|                               | <b>Total Recurrent Expenditure</b>              | <b>41,524,965</b> | <b>43,601,213</b>      | <b>45,781,274</b>      | <b>40,710,750</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO STATE UNIVERSITY |   |                    |                             |                             |                           |
|------------------------|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE               | 051702100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE          | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>        | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100               | Salaries & Wages                                | 913,373,994        | 959,042,694                 | 1,006,994,828               | 895,464,700               |
| 21020100               | Allowances                                      |                    |                             |                             |                           |
| 21010103               | Consolidated Revenue Fund Charges               |                    |                             |                             |                           |
|                        |   | <b>913,373,994</b> | <b>959,042,694</b>          | <b>1,006,994,828</b>        | <b>895,464,700</b>        |
| <b>22000000</b>        | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| <b>22010100</b>        | <b>Social Benefits</b>                          |                    |                             |                             |                           |
| 22010101               | Gratuity  |                    |                             |                             |                           |
| 22010102               | Pension   |                    |                             |                             |                           |
| 22010102               | Death Benefits                                  |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
|                        | <b>Total Personnel Cost</b>                     | <b>913,373,994</b> | <b>959,042,694</b>          | <b>1,006,994,828</b>        | <b>895,464,700</b>        |
| <b>22020000</b>        | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100               | Travels & Transport - General                   | 3,060,000          | 3,213,000                   | 3,373,650                   | 3,000,000                 |
|                        |   |                    |                             |                             |                           |
| 22020200               | Utilities - General                             | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                 |
|                        |   |                    |                             |                             |                           |
| 22020300               | Materials & Supplies - General                  | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                 |
|                        |   |                    |                             |                             |                           |
| 22020400               | Maintenance Services - General                  | 3,989,679          | 4,189,163                   | 4,398,621                   | 3,911,450                 |
|                        |   |                    |                             |                             |                           |
| 22020500               | Training - General                              |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22020600               | Other Services - General                        | 2,040,000          | 2,142,000                   | 2,249,100                   | 2,000,000                 |
|                        |   |                    |                             |                             |                           |
| 22020700               | Consultancy & Professional Services - General** |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22020800               | Fuel & Lubricants - General                     | 510,000            | 535,500                     | 562,275                     | 500,000                   |
|                        |   |                    |                             |                             |                           |
| 22020900               | Financial Charges - General                     | 102,000            | 107,100                     | 112,455                     | 100,000                   |
|                        |   |                    |                             |                             |                           |
| 22021000               | Miscellaneous Expenses - General                |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22030100               | Staff Loans & Advances                          | 408,000            | 428,400                     | 449,820                     | 400,000                   |
|                        |   |                    |                             |                             |                           |
| 22040100               | Local Grants & Contributions                    |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22040200               | Foreign Grants & Contributions                  |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22050100               | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22050200               | Subsidies to Private Companies                  |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22060100               | Foreign Interest/Discount                       |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22060200               | Domestic Interest/Discount                      |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22060300               | Insurance Premium                               |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
| 22070100               | Transfer to Other Fund                          |                    |                             |                             |                           |
|                        |   |                    |                             |                             |                           |
|                        | <b>Total Overhead Cost</b>                      | <b>14,189,679</b>  | <b>14,899,163</b>           | <b>15,644,121</b>           | <b>13,911,450</b>         |
|                        | <b>Total Recurrent Expenditure</b>              | <b>927,563,673</b> | <b>973,941,857</b>          | <b>1,022,638,949</b>        | <b>909,376,150</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| NOMADIC EDUCATION |   |                   |                        |                        |                      |
|-------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE          | 051701100100                                    |                   |                        |                        |                      |
| ECONOMIC CODE     | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                   |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100          | Salaries & Wages                                | 15,475,415        | 16,249,185             | 17,061,644             | 15,171,975           |
| 21020100          | Allowances                                      | 1,719,491         | 1,805,465              | 1,895,738              | 1,685,775            |
|                   |   | <b>17,194,905</b> | <b>18,054,650</b>      | <b>18,957,383</b>      | <b>16,857,750</b>    |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100          | Social Benefits                                 |                   |                        |                        |                      |
|                   | <b>Total Personnel Cost</b>                     | <b>17,194,905</b> | <b>18,054,650</b>      | <b>18,957,383</b>      | <b>16,857,750</b>    |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100          | Travels & Transport - General                   | 3,060,000         | 3,213,000              | 3,373,650              | 3,000,000            |
| 22020200          | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300          | Materials & Supplies - General                  | 1,481,295         | 1,555,360              | 1,633,128              | 1,452,250            |
| 22020400          | Maintenance Services - General                  |                   |                        |                        |                      |
| 22020500          | Training - General                              |                   |                        |                        |                      |
| 22020600          | Other Services - General                        |                   |                        |                        |                      |
| 22020700          | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800          | Fuel & Lubricants - General                     | 510,000           | 535,500                | 562,275                | 500,000              |
| 22020900          | Financial Charges - General                     | 51,000            | 53,550                 | 56,228                 | 50,000               |
| 22021000          | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100          | Staff Loans & Advances                          | 459,000           | 481,950                | 506,048                | 450,000              |
| 22040100          | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200          | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100          | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200          | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100          | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200          | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300          | Insurance Premium                               |                   |                        |                        |                      |
| 22070100          | Transfer to Other Fund                          |                   |                        |                        |                      |
|                   | <b>Total Overhead Cost</b>                      | <b>6,581,295</b>  | <b>6,910,360</b>       | <b>7,255,878</b>       | <b>6,452,250</b>     |
|                   | <b>Total Recurrent Expenditure</b>              | <b>23,776,200</b> | <b>10,607,720</b>      | <b>11,138,105</b>      | <b>23,310,000</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| EDUCATION ENDOWMENT FUND |   |                   |                        |                        |                      |
|--------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE                 | 051706500100                                    |                   |                        |                        |                      |
| ECONOMIC CODE            | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                          |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>          | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                 | Salaries & Wages                                | 14,278,113        | 14,992,019             | 15,741,620             | 13,998,150           |
| 21020100                 | Allowances                                      | 1,586,457         | 1,665,780              | 1,749,069              | 1,555,350            |
|                          |   | <b>15,864,570</b> | <b>16,657,799</b>      | <b>17,490,688</b>      | <b>15,553,500</b>    |
| <b>22000000</b>          | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                 | Social Benefits                                 |                   |                        |                        |                      |
|                          | <b>Total Personnel Cost</b>                     | <b>15,864,570</b> | <b>16,657,799</b>      | <b>17,490,688</b>      | <b>15,553,500</b>    |
| <b>22020000</b>          | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                 | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                 | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                 | Materials & Supplies - General                  | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020400                 | Maintenance Services - General                  |                   |                        |                        |                      |
| 22020500                 | Training - General                              |                   |                        |                        |                      |
| 22020600                 | Other Services - General                        | 983,688           | 1,032,872              | 1,084,516              | 964,400              |
| 22020700                 | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                 | Fuel & Lubricants - General                     | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020900                 | Financial Charges - General                     | 51,000            | 53,550                 | 56,228                 | 50,000               |
| 22021000                 | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                 | Staff Loans & Advances                          | 663,000           | 696,150                | 730,958                | 650,000              |
| 22040100                 | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                 | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                 | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                 | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                 | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                 | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                 | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                 | Transfer to Other Fund                          |                   |                        |                        |                      |
|                          | <b>Total Overhead Cost</b>                      | <b>5,063,688</b>  | <b>5,316,872</b>       | <b>5,582,716</b>       | <b>4,964,400</b>     |
|                          | <b>Total Recurrent Expenditure</b>              | <b>20,928,258</b> | <b>21,974,671</b>      | <b>23,073,404</b>      | <b>20,517,900</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF BUDGET & PLANNING |   |                    |                        |                        |                      |
|-------------------------------|---|--------------------|------------------------|------------------------|----------------------|
| ORG CODE                      | O22000300100                                    |                    |                        |                        |                      |
| ECONOMIC CODE                 | DETAILS OF EXPENDITURE                          | BUDGET 2016        | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                               |   | N                  | N                      | N                      | N                    |
| <b>21000000</b>               | <b>PERSONNEL COST</b>                           |                    |                        |                        |                      |
| 21010100                      | Salaries & Wages                                | 237,161,009        | 249,019,059            | 261,470,012            | 212,902,950          |
| 21020100                      | Allowances                                      | 21,786,282         | 22,875,596             | 24,019,376             | 21,359,100           |
|                               |   | <b>258,947,291</b> | <b>271,894,656</b>     | <b>285,489,388</b>     | <b>234,262,050</b>   |
| <b>22000000</b>               | <b>OTHER RECURRENT COSTS</b>                    |                    |                        |                        |                      |
| 22010100                      | Social Benefits                                 | -                  | -                      | -                      | -                    |
|                               | <b>Total Personnel Cost</b>                     | <b>258,947,291</b> | <b>271,894,656</b>     | <b>285,489,388</b>     | <b>234,262,050</b>   |
| <b>22020000</b>               | <b>OVERHEAD COST:</b>                           |                    |                        |                        |                      |
| 22020100                      | Travels & Transport - General                   | 4,868,766          | 5,112,204              | 5,367,815              | 4,773,300            |
| 22020200                      | Utilities - General                             | 8,592,633          | 9,022,265              | 9,473,378              | 8,424,150            |
| 22020300                      | Materials & Supplies - General                  | 58,907,434         | 61,852,806             | 64,945,446             | 18,536,700           |
| 22020400                      | Maintenance Services - General                  | 34,739,364         | 36,476,332             | 38,300,149             | 34,058,200           |
| 22020500                      | Training - General                              | 1,880,013          | 1,974,014              | 2,072,714              | 1,843,150            |
| 22020600                      | Other Services - General                        |                    |                        |                        |                      |
| 22020700                      | Consultancy & Professional Services - General   | 5,110,313          | 5,365,829              | 5,634,120              | 108,150              |
| 22020800                      | Fuel & Lubricants - General                     | 9,180,000          | 9,639,000              | 10,120,950             | 9,000,000            |
| 22020900                      | Financial Charges - General                     | 102,000            | 107,100                | 112,455                | 100,000              |
| 22021000                      | Miscellaneous Expenses - General                | 24,838,778         | 26,080,717             | 27,384,753             | 4,743,900            |
| 22030100                      | Staff Loans & Advances                          | 216,342            | 227,159                | 238,517                | 212,100              |
| 22040100                      | Local Grants & Contributions                    | 110,313            | 115,829                | 121,620                | 108,150              |
| 22040200                      | Foreign Grants & Contributions                  |                    |                        |                        |                      |
| 22050100                      | Subsidies to Govt Owned Companies & Parastatals |                    |                        |                        |                      |
| 22050200                      | Subsidies to Private Companies                  |                    |                        |                        |                      |
| 22060100                      | Foreign Interest/Discount                       |                    |                        |                        |                      |
| 22060200                      | Domestic Interest/Discount                      |                    |                        |                        |                      |
| 22060300                      | Insurance Premium                               | 32,372,250         | 33,990,863             | 35,690,406             | 31,737,500           |
| 22070100                      | Transfer to Other Fund                          |                    |                        |                        |                      |
|                               | <b>Total Overhead Cost</b>                      | <b>180,918,206</b> | <b>189,964,116</b>     | <b>199,462,322</b>     | <b>113,645,300</b>   |
|                               | <b>Total Recurrent Expenditure</b>              | <b>439,865,497</b> | <b>461,858,772</b>     | <b>484,951,710</b>     | <b>347,907,350</b>   |



BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT |   |                    |                             |                             |                           |
|--|---|--------------------|-----------------------------|-----------------------------|---------------------------|
| ORG CODE   | 021600100100                                    |                    |                             |                             |                           |
| ECONOMIC CODE  | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N   | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET 2015<br>N |
| <b>21000000</b>                                      | <b>PERSONNEL COST</b>                           |                    |                             |                             |                           |
| 21010100   | Salaries & Wages                                | 484,916,364        | 509,162,182                 | 534,620,291                 | 475,408,200               |
| 21020100   | Allowances                                      | 48,562,353         | 50,990,471                  | 53,539,994                  | 47,610,150                |
|  |   | <b>533,478,717</b> | <b>560,152,653</b>          | <b>588,160,285</b>          | <b>523,018,350</b>        |
| <b>22000000</b>                                      | <b>OTHER RECURRENT COSTS</b>                    |                    |                             |                             |                           |
| 22010100   | Social Benefits                                 | -                  | -                           | -                           | -                         |
|  | <b>Total Personnel Cost</b>                     | <b>533,478,717</b> | <b>560,152,653</b>          | <b>588,160,285</b>          | <b>523,018,350</b>        |
| <b>22020000</b>                                      | <b>OVERHEAD COST:</b>                           |                    |                             |                             |                           |
| 22020100   | Travels & Transport - General                   | 3,757,068          | 3,944,921                   | 4,142,167                   | 3,683,400                 |
| 22020200   | Utilities - General                             | 2,425,815          | 2,547,106                   | 2,674,461                   | 2,378,250                 |
| 22020300   | Materials & Supplies - General                  | 2,952,747          | 3,100,384                   | 3,255,404                   | 2,894,850                 |
| 22020400   | Maintenance Services - General                  | 15,197,490         | 15,957,365                  | 16,755,233                  | 14,899,500                |
| 22020500   | Training - General                              | 5,965,470          | 6,263,744                   | 6,576,931                   | 5,848,500                 |
| 22020600   | Other Services - General                        |                    |                             |                             |                           |
| 22020700   | Consultancy & Professional Services - General   | 5,904,423          | 6,199,644                   | 6,509,626                   | 5,788,650                 |
| 22020800   | Fuel & Lubricants - General                     |                    |                             |                             |                           |
| 22020900   | Financial Charges - General                     |                    |                             |                             |                           |
| 22021000   | Miscellaneous Expenses - General                | 24,796,863         | 26,036,706                  | 27,338,541                  | 24,310,650                |
| 22030100   | Staff Loans & Advances                          |                    |                             |                             |                           |
| 22040100   | Local Grants & Contributions                    | 4,132,989          | 4,339,638                   | 4,556,620                   | 4,051,950                 |
| 22040200   | Foreign Grants & Contributions                  |                    |                             |                             |                           |
| 22050100   | Subsidies to Govt Owned Companies & Parastatals |                    |                             |                             |                           |
| 22050200   | Subsidies to Private Companies                  |                    |                             |                             |                           |
| 22060100   | Foreign Interest/Discount                       |                    |                             |                             |                           |
| 22060200   | Domestic Interest/Discount                      |                    |                             |                             |                           |
| 22060300   | Insurance Premium                               |                    |                             |                             |                           |
| 22070100   | Transfer to Other Fund                          |                    |                             |                             |                           |
|  | <b>Total Overhead Cost</b>                      | <b>65,132,865</b>  | <b>68,389,508</b>           | <b>71,808,984</b>           | <b>63,855,750</b>         |
|  | <b>Total Recurrent Expenditure</b>              | <b>598,611,582</b> | <b>628,542,161</b>          | <b>659,969,269</b>          | <b>586,874,100</b>        |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| BORNO LIVESTOCK PROJECT |   |                   |                        |                        |                      |
|-------------------------|---|-------------------|------------------------|------------------------|----------------------|
| ORG_CODE                | 21511100100                                     |                   |                        |                        |                      |
| ECONOMIC CODE           | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                         |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>         | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                | Salaries & Wages                                | 24,513,905        | 25,739,600             | 27,026,580             | 24,033,240           |
| 21020100                | Allowances                                      | 2,723,767         | 2,859,956              | 3,002,953              | 2,670,360            |
|                         |   | <b>27,237,672</b> | <b>28,599,556</b>      | <b>30,029,533</b>      | <b>26,703,600</b>    |
| <b>22000000</b>         | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                | Social Benefits                                 |                   |                        |                        |                      |
|                         | <b>Total Personnel Cost</b>                     | <b>27,237,672</b> | <b>28,599,556</b>      | <b>30,029,533</b>      | <b>26,703,600</b>    |
| <b>22020000</b>         | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                | Travels & Transport - General                   | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020200                | Utilities - General                             | 1,020,000         | 1,071,000              | 1,124,550              | 1,000,000            |
| 22020300                | Materials & Supplies - General                  | 2,040,000         | 2,142,000              | 2,249,100              | 2,000,000            |
| 22020400                | Maintenance Services - General                  | 1,573,401         | 1,652,071              | 1,734,675              | 1,542,550            |
| 22020500                | Training - General                              |                   |                        |                        |                      |
| 22020600                | Other Services - General                        |                   |                        |                        |                      |
| 22020700                | Consultancy & Professional Services - General   |                   |                        |                        |                      |
| 22020800                | Fuel & Lubricants - General                     | 306,000           | 321,300                | 337,365                | 300,000              |
| 22020900                | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                | Miscellaneous Expenses - General                |                   |                        |                        |                      |
| 22030100                | Staff Loans & Advances                          | 612,000           | 642,600                | 674,730                | 600,000              |
| 22040100                | Local Grants & Contributions                    |                   |                        |                        |                      |
| 22040200                | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                | Transfer to Other Fund                          |                   |                        |                        |                      |
|                         | <b>Total Overhead Cost</b>                      | <b>6,673,401</b>  | <b>7,007,071</b>       | <b>7,357,425</b>       | <b>6,542,550</b>     |
|                         | <b>Total Recurrent Expenditure</b>              | <b>33,911,073</b> | <b>35,606,627</b>      | <b>37,386,958</b>      | <b>33,246,150</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF INTER-GOVERNMENTAL AFFAIRS |   |                   |                        |                        |                      |
|--|---|-------------------|------------------------|------------------------|----------------------|
| ORG CODE                               | O11113200100                                    |                   |                        |                        |                      |
| ECONOMIC CODE                          | DETAILS OF EXPENDITURE                          | BUDGET 2016       | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N                 | N                      | N                      | N                    |
| <b>21000000</b>                        | <b>PERSONNEL COST</b>                           |                   |                        |                        |                      |
| 21010100                               | Salaries & Wages                                | 35,841,780        | 37,633,869             | 39,515,562             | 35,139,000           |
| 21020100                               | Allowances                                      | 3,654,252         | 3,836,965              | 4,028,813              | 3,582,600            |
|  |   | <b>39,496,032</b> | <b>41,470,834</b>      | <b>43,544,375</b>      | <b>38,721,600</b>    |
| <b>22000000</b>                        | <b>OTHER RECURRENT COSTS</b>                    |                   |                        |                        |                      |
| 22010100                               | Social Benefits                                 | -                 | -                      | -                      | -                    |
|  | <b>Total Personnel Cost</b>                     | <b>39,496,032</b> | <b>41,470,834</b>      | <b>43,544,375</b>      | <b>38,721,600</b>    |
| <b>22020000</b>                        | <b>OVERHEAD COST:</b>                           |                   |                        |                        |                      |
| 22020100                               | Travels & Transport - General                   | 7,298,865         | 7,663,808              | 8,046,999              | 7,155,750            |
| 22020200                               | Utilities - General                             | 2,425,815         | 2,547,106              | 2,674,461              | 2,378,250            |
| 22020300                               | Materials & Supplies - General                  | 4,132,989         | 4,339,638              | 4,556,620              | 4,051,950            |
| 22020400                               | Maintenance Services - General                  | 16,525,238        | 17,351,500             | 18,219,075             | 55,416,900           |
| 22020500                               | Training - General                              | 5,965,470         | 6,263,744              | 6,576,931              | 5,848,500            |
| 22020600                               | Other Services - General                        |                   |                        |                        |                      |
| 22020700                               | Consultancy & Professional Services - General   | 5,190,423         | 5,449,944              | 5,722,441              | 5,088,650            |
| 22020800                               | Fuel & Lubricants - General                     | 204,000           | 214,200                | 224,910                | 200,000              |
| 22020900                               | Financial Charges - General                     | 102,000           | 107,100                | 112,455                | 100,000              |
| 22021000                               | Miscellaneous Expenses - General                | 9,519,973         | 9,995,972              | 10,495,770             | 28,941,150           |
| 22030100                               | Staff Loans & Advances                          | 408,000           | 428,400                | 449,820                | 400,000              |
| 22040100                               | Local Grants & Contributions                    | 4,132,989         | 4,339,638              | 4,556,620              | 4,051,950            |
| 22040200                               | Foreign Grants & Contributions                  |                   |                        |                        |                      |
| 22050100                               | Subsidies to Govt Owned Companies & Parastatals |                   |                        |                        |                      |
| 22050200                               | Subsidies to Private Companies                  |                   |                        |                        |                      |
| 22060100                               | Foreign Interest/Discount                       |                   |                        |                        |                      |
| 22060200                               | Domestic Interest/Discount                      |                   |                        |                        |                      |
| 22060300                               | Insurance Premium                               |                   |                        |                        |                      |
| 22070100                               | Transfer to Other Fund                          |                   |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | <b>55,905,762</b> | <b>58,701,050</b>      | <b>61,636,103</b>      | <b>113,633,100</b>   |
|  | <b>Total Recurrent Expenditure</b>              | <b>95,401,794</b> | <b>100,171,884</b>     | <b>105,180,478</b>     | <b>152,354,700</b>   |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF TRANSPORTATION AND ENERGY |   |             |                        |                        |                      |
|---------------------------------------|---|-------------|------------------------|------------------------|----------------------|
| ORG CODE                              | 022900100100                                    |             |                        |                        |                      |
| ECONOMIC CODE                         | DETAILS OF EXPENDITURE                          | BUDGET 2016 | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|                                       |   | N           | N                      | N                      | N                    |
| <b>21000000</b>                       | <b>PERSONNEL COST</b>                           |             |                        |                        |                      |
| 21010100                              | Salaries & Wages                                |             |                        |                        | 13,782,000           |
| 21020100                              | Allowances                                      |             |                        |                        |                      |
|                                       |   |             |                        |                        | <b>13,782,000</b>    |
| <b>22000000</b>                       | <b>OTHER RECURRENT COSTS</b>                    |             |                        |                        |                      |
| 22010100                              | Social Benefits                                 |             |                        |                        |                      |
|                                       | <b>Total Personnel Cost</b>                     |             |                        |                        | <b>13,782,000</b>    |
| <b>22020000</b>                       | <b>OVERHEAD COST:</b>                           |             |                        |                        |                      |
| 22020100                              | Travels & Transport - General                   |             |                        |                        | 5,155,750            |
| 22020200                              | Utilities - General                             |             |                        |                        | 1,188,600            |
| 22020300                              | Materials & Supplies - General                  |             |                        |                        | 4,051,950            |
| 22020400                              | Maintenance Services - General                  |             |                        |                        | 23,029,200           |
| 22020500                              | Training - General                              |             |                        |                        | 5,848,500            |
| 22020600                              | Other Services - General                        |             |                        |                        | 3,577,350            |
| 22020700                              | Consultancy & Professional Services - General   |             |                        |                        | 5,283,350            |
| 22020800                              | Fuel & Lubricants - General                     |             |                        |                        | 4,051,950            |
| 22020900                              | Financial Charges - General                     |             |                        |                        | 100,000              |
| 22021000                              | Miscellaneous Expenses - General                |             |                        |                        | 8,364,900            |
| 22030100                              | Staff Loans & Advances                          |             |                        |                        | 1,000,000            |
| 22040100                              | Local Grants & Contributions                    |             |                        |                        | 9,576,250            |
| 22040200                              | Foreign Grants & Contributions                  |             |                        |                        |                      |
| 22050100                              | Subsidies to Govt Owned Companies & Parastatals |             |                        |                        |                      |
| 22050200                              | Subsidies to Private Companies                  |             |                        |                        |                      |
| 22060100                              | Foreign Interest/Discount                       |             |                        |                        |                      |
| 22060200                              | Domestic Interest/Discount                      |             |                        |                        |                      |
| 22060300                              | Insurance Premium                               |             |                        |                        |                      |
| 22070100                              | Transfer to Other Fund                          |             |                        |                        |                      |
|                                       | <b>Total Overhead Cost</b>                      |             |                        |                        | <b>71,227,800</b>    |
|                                       | <b>Total Recurrent Expenditure</b>              | -           | -                      | -                      | <b>85,009,800</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF MONITORING AND SPECIAL PROJECT |   |             |                        |                        |                      |
|--|---|-------------|------------------------|------------------------|----------------------|
| ORG CODE                                   | 012600100100                                    |             |                        |                        |                      |
| ECONOMIC CODE                              | DETAILS OF EXPENDITURE                          | BUDGET 2016 | PROPOSED ESTIMATE 2017 | PROPOSED ESTIMATE 2018 | APPROVED BUDGET 2015 |
|  |   | N           | N                      | N                      | N                    |
| <b>21000000</b>                            | <b>PERSONNEL COST</b>                           |             |                        |                        |                      |
| 21010100                                   | Salaries & Wages                                |             |                        |                        | 12,403,800           |
| 21020100                                   | Allowances                                      |             |                        |                        | 1,378,200            |
|  |   |             |                        |                        | <b>13,782,000</b>    |
| <b>22000000</b>                            | <b>OTHER RECURRENT COSTS</b>                    |             |                        |                        |                      |
| 22010100                                   | Social Benefits                                 |             |                        |                        |                      |
|  | <b>Total Personnel Cost</b>                     |             |                        |                        | <b>13,782,000</b>    |
| <b>22020000</b>                            | <b>OVERHEAD COST:</b>                           |             |                        |                        |                      |
| 22020100                                   | Travels & Transport - General                   |             |                        |                        | 5,155,750            |
| 22020200                                   | Utilities - General                             |             |                        |                        | 1,188,600            |
| 22020300                                   | Materials & Supplies - General                  |             |                        |                        | 4,051,950            |
| 22020400                                   | Maintenance Services - General                  |             |                        |                        | 23,029,200           |
| 22020500                                   | Training - General                              |             |                        |                        | 5,848,500            |
| 22020600                                   | Other Services - General                        |             |                        |                        | 3,577,350            |
| 22020700                                   | Consultancy & Professional Services - General   |             |                        |                        | 5,383,350            |
| 22020800                                   | Fuel & Lubricants - General                     |             |                        |                        | 4,051,950            |
| 22020900                                   | Financial Charges - General                     |             |                        |                        |                      |
| 22021000                                   | Miscellaneous Expenses - General                |             |                        |                        | 8,364,900            |
| 22030100                                   | Staff Loans & Advances                          |             |                        |                        | 1,000,000            |
| 22040100                                   | Local Grants & Contributions                    |             |                        |                        | 9,576,250            |
| 22040200                                   | Foreign Grants & Contributions                  |             |                        |                        |                      |
| 22050100                                   | Subsidies to Govt Owned Companies & Parastatals |             |                        |                        |                      |
| 22050200                                   | Subsidies to Private Companies                  |             |                        |                        |                      |
| 22060100                                   | Foreign Interest/Discount                       |             |                        |                        |                      |
| 22060200                                   | Domestic Interest/Discount                      |             |                        |                        |                      |
| 22060300                                   | Insurance Premium                               |             |                        |                        |                      |
| 22070100                                   | Transfer to Other Fund                          |             |                        |                        |                      |
|  | <b>Total Overhead Cost</b>                      | -           | -                      | -                      | <b>71,227,800</b>    |
|  | <b>Total Recurrent Expenditure</b>              | -           | -                      | -                      | <b>85,009,800</b>    |

BORNO STATE GOVERNMENT  
2016 BUDGET  
DETAILED RECURRENT EXPENDITURE BUDGET (PERSONNEL & OVERHEAD)

| MINISTRY OF REHABILITATION, RECONSTRUCTION AND RESETTLEMENT |   |                   |                             |                             |   |
|---|---|-------------------|-----------------------------|-----------------------------|---|
| ORG CODE  | 012600100100                                    |                   |                             |                             |   |
| ECONOMIC CODE   | DETAILS OF EXPENDITURE                          | BUDGET 2016<br>N  | PROPOSED ESTIMATE 2017<br>N | PROPOSED ESTIMATE 2018<br>N | APPROVED BUDGET / SUPPLEMENTARY 2015<br>N |
| <b>21000000</b>   | <b>PERSONNEL COST</b>                           |                   |                             |                             |   |
| 21010100  | Salaries & Wages                                | 13,782,000        | 14,471,100                  | 15,194,655                  | 13,782,000                                |
| 21020100  | Allowances                                      | 1,405,764         | 1,476,052                   | 1,549,855                   | 1,405,764                                 |
|   |   | <b>14,057,640</b> | <b>15,947,152</b>           | <b>16,744,510</b>           | <b>14,057,640</b>                         |
| <b>22000000</b>   | <b>OTHER RECURRENT COSTS</b>                    |                   |                             |                             |   |
| 22010100  | Social Benefits                                 |                   |                             |                             |   |
|   | <b>Total Personnel Cost</b>                     | <b>14,057,640</b> | <b>15,947,152</b>           | <b>16,744,510</b>           | <b>14,057,640</b>                         |
| <b>22020000</b>   | <b>OVERHEAD COST:</b>                           |                   |                             |                             |   |
| 22020100  | Travels & Transport - General                   | 5,258,865         | 5,521,808                   | 5,797,899                   | 5,258,865                                 |
| 22020200  | Utilities - General                             | 1,212,372         | 1,272,991                   | 1,336,640                   | 1,212,372                                 |
| 22020300  | Materials & Supplies - General                  | 4,132,989         | 4,339,638                   | 4,556,620                   | 4,132,989                                 |
| 22020400  | Maintenance Services - General                  | 23,489,784        | 24,664,273                  | 25,897,487                  | 23,489,784                                |
| 22020500  | Training - General                              | 5,965,470         | 6,263,744                   | 6,576,931                   | 5,965,470                                 |
| 22020600  | Other Services - General                        | 3,648,897         | 3,831,342                   | 4,022,909                   | 3,648,897                                 |
| 22020700  | Consultancy & Professional Services - General   | 5,491,017         | 5,765,568                   | 6,053,846                   | 5,491,017                                 |
| 22020800  | Fuel & Lubricants - General                     | 4,132,989         | 4,339,638                   | 4,556,620                   | 4,132,989                                 |
| 22020900  | Financial Charges - General                     |                   |                             |                             |   |
| 22021000  | Miscellaneous Expenses - General                | 61,532,198        | 64,608,808                  | 67,839,248                  | 8,532,198                                 |
| 22030100  | Staff Loans & Advances                          | 1,020,000         | 1,071,000                   | 1,124,550                   | 1,020,000                                 |
| 22040100  | Local Grants & Contributions                    | 9,767,775         | 10,256,164                  | 10,768,972                  | 9,767,775                                 |
| 22040200  | Foreign Grants & Contributions                  |                   |                             |                             |   |
| 22050100  | Subsidies to Govt Owned Companies & Parastatals |                   |                             |                             |   |
| 22050200  | Subsidies to Private Companies                  |                   |                             |                             |   |
| 22060100  | Foreign Interest/Discount                       |                   |                             |                             |   |
| 22060200  | Domestic Interest/Discount                      |                   |                             |                             |   |
| 22060300  | Insurance Premium                               |                   |                             |                             |   |
| 22070100  | Transfer to Other Fund                          |                   |                             |                             |   |
|   | <b>Total Overhead Cost</b>                      | <b>72,652,356</b> | <b>131,934,974</b>          | <b>138,531,722</b>          | <b>72,652,356</b>                         |
|   | <b>Total Recurrent Expenditure</b>              | <b>86,709,996</b> | <b>147,882,126</b>          | <b>155,276,232</b>          | <b>86,709,996.00</b>                      |