

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	175,000,000	175,000,000	46,819,756	44,981,761	41,747,299	133,548,816	76.31
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	130,000,000	130,000,000	11,274,000	6,525,000	8,558,000	26,357,000	20.27
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000	200,000,000	31,056,300	39,717,000	65,913,000	136,686,300	68.34
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	110,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	63,000,000	147,000,000	13,550,800	30,639,520		44,190,320	70.14
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000		100,000	200,000	300,000	15.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	12,000,000	12,000,000	15,000,000	100,000		15,100,000	125.83
22022205	WATER RATES	5,000,000	5,000,000		100,000	100,000	200,000	4.00
22022206	SEWAGE CHARGES							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000	2,492,120	5,000,000	5,000,000	12,492,120	62.46
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	5,000,000		100,000	500,000	600,000	12.00
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000	10,000,000		200,000		200,000	2.00
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	15,000,000	15,000,000	1,050,000	100,000	700,000	1,850,000	12.33
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	200,000,000	780,000	35,000,000	13,421,000	49,201,000	24.60
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000	500,000		100,000		100,000	20.00

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000	500,000		100,000		100,000	20.00
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	200,000,000	41,400,000	23,700,000	14,241,950	79,341,950	39.67
22022402	MAINTENANCE OF OFFICE FURNITURE	60,000,000	60,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	100,000,000	11,000,000	35,320,105	52,058,125	98,378,230	98.38
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS	30,000,000	30,000,000		100,000	12,700,000	12,800,000	42.67
22022406	OTHER MAINTENANCE SERVICES	5,000,000	5,000,000		100,000	700,000	800,000	16.00
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	20,000,000	20,000,000		21,720,000		21,720,000	108.60
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	5,000,000	5,000,000		100,000		100,000	2.00
22022502	INTERNATIONAL TRAINING	5,000,000	5,000,000		100,000		100,000	2.00
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT				4,000,000		4,000,000	
22022603	RESIDENTIAL RENT						0	
22022604	SECURITY VOTE (IOPERATIONS)	3,000,000,000	4,000,000,000	196,112,185	269,211,399	539,662,426	1,004,986,010	33.50
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000		100,000		100,000	2.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000		50,000	80,000	130,000	2.60
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING	6,000,000	6,000,000		100,000		100,000	1.67
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	100,000,000	100,000,000		100,000		100,000	0.10
22022803	PLANT / GENERATOR FUEL COST	100,000,000	100,000,000	180,000	20,700,000	33,000,000	53,880,000	53.88
220220	MISCELLANEOUS EXPENSES GENERAL						0	
22022001	REFRESHMENT & MEALS	80,000,000	80,000,000	10,000,000	25,996,600	8,904,500	44,901,100	56.13
22022002	HONORARIUM & SITTING ALLOWANCE	100,000,000	100,000,000	79,116,000			79,116,000	79.12
22022003	PUBLICITY & ADVERTISEMENTS1525665.80	100,000,000	100,000,000	59,600,000	67,876,160	56,720,000	184,196,160	184.20
22022004	MEDICAL EXPENSES-LOCAL	5,000,000	5,000,000		1,982,433		1,982,433	39.65
22022006	POSTAGES & COURIER SERVICES	5,000,000	5,000,000		100,000		100,000	2.00
22022007	WELFARE PACKAGES							

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000	1,000,000		150,000		150,000	15.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT							
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT							
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT							
22040107	GRANT TO PRIVATE COMPANIES - CURRENT							
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000	5,000,000		50,000		50,000	1.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS							
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000	10,000,000		100,000		100,000	1.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		4,835,000,000	5,979,000,000	519,431,161	634,419,978	854,206,300	2,008,057,439	41.53

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

DEPUTY GOVERNOR'S OFFICE O11100100200								
ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							

2101	SALARY								
210101	SALARIES AND WAGES								
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000	30,000,000	4,046,000	10,500,000		14,546,000	48.49	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000	50,000,000	23,602,000	13,190,500	64,190,500	100,983,000	201.97	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000	50,000,000		27,500,000		27,500,000	137.50	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	40,000,000				0	0.00	
220222	UTILITIES - GENERAL						0		
22022204	SATELITE BROADCAST CHARGES	10,000,000	10,000,000		2,000,000		2,000,000	20.00	
22022203	INTERNET ACCESS CHARGES	15,000,000	15,000,000		3,500,000		3,500,000	23.33	
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000	8,000,000		3,000,000		3,000,000	37.50	
22022302	BOOKS	2,000,000	2,000,000		700,000		700,000	35.00	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	30,000,000		1,300,000		1,300,000	4.33	
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000		750,000		750,000	15.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	15,000,000		2,000,000		2,000,000	13.33	
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	5,000,000	5,000,000		250,000		250,000	5.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING		20,000,000				0	0.00
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000				0	0.00
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	35,000,000	35,000,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES	200,000	200,000				0	0.00
22022908	INSURANCE PREMIUM	10,000,000	10,000,000				0	0.00
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	30,000,000	30,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	20,000,000	20,000,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022003	ADHOC DUTIES	1,200,000,000	1,200,000,000			40,496,575	40,496,575	3.37
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	5,000,000	5,000,000				0	0.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000	5,000,000				0	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT							
22040107	GRANT TO PRIVATE COMPANIES - CURRENT							
22040109	GRANTS TO COMMUNITIES/NGOs							
22040110	GRANTS TO ACADEMIC INSTITUTIONS							
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							

2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	1,510,200,000	1,590,200,000	27,648,000	64,690,500	104,687,075	197,025,575	13.05	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	3,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING						0	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS						0	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING						0	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						0	
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							

22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000			0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000			0	0.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	3,000,000	3,000,000			0	0.00	
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	1,000,000	1,000,000			0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000			0	0.00	

22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT								
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT								
22040107	GRANT TO PRIVATE COMPANIES - CURRENT								
22040109	GRANTS TO COMMUNITIES/NGOs								
22040110	GRANTS TO ACADEMIC INSTITUTIONS								
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL	17,000,000	17,000,000	0	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION 011101800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	800,000	800,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	3,000,000	3,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							

22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	700,000	700,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
	TOTAL RECURRENT EXPENDITURE	11,500,000	11,500,000			0	0.00	
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT							
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT							
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT							
22040107	GRANT TO PRIVATE COMPANIES - CURRENT							
22040109	GRANTS TO COMMUNITIES/NGOs							
22040110	GRANTS TO ACADEMIC INSTITUTIONS							
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							

2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

**BORNO BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNOR'S OFFICE: - SECRETARY TO THE STATE GOVERNMENT (SSG) O11101300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2							0	
21	PERSONNEL COST						0	
2101	SALARY						0	
210101	SALARIES AND WAGES	155,000,000	155,000,000	19,229,515	18,616,594	17,730,598	55,576,707	35.86
21010101	SALARY OF POLITICAL OFFICE HOLDERS/SEVERANCE GRATUITY	600,000,000	600,000,000	169,312,905	192,966,036	182,557,816	544,836,757	90.81
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES (INCLUDING NYSC ALLOWANCES)							
21020101	NON REGULAR ALLOWANCES	250,000,000	250,000,000			39,730,000	39,730,000	15.89
210202	SOCIAL CONTRIBUTIONS						0	
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	16,000,000	16,000,000	5,000,000	5,000,000	2,500,000	12,500,000	78.13
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	4,000,000	4,000,000	1,500,000	1,000,000	1,000,000	3,500,000	87.50
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	15,000,000	15,000,000	4,500,000	1,000,000	3,500,000	9,000,000	60.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	20,000,000	20,000,000	1,000,000	1,000,000	1,000,000	3,000,000	15.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000		1,000,000	950,000	1,950,000	39.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT	10,000,000	10,000,000		2,000,000	1,050,000	3,050,000	30.50	
22022603	RESIDENTIAL RENT	30,000,000	30,000,000		2,000,000	1,000,000	3,000,000	10.00	
22022604	SECURITY VOTE (INCLUDING OPERATIONS/CJTF)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000		1,000,000	1,000,000	2,000,000	40.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)		200,000				0	0.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	100,000,000	18,000,000	5,000,000	120,701,470	143,701,470	143.70	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES (NYSC ACTIVITIES)	50,000,000	50,000,000		1,000,000	172,815,000	173,815,000	347.63	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOANS & ADVANCES								
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	1,260,000,000	1,260,200,000	218,542,420	231,582,630	545,534,885	995,659,934	79.02	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HEAD OF SERVICE, O12500100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	254,000,000	254,000,000	11,726,336	12,110,308	12,823,077	36,659,721	14.43
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	11,000,000	11,000,000	2,000,000	1,200,000		3,200,000	29.09
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
21030104	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	367,000,000	367,000,000			9,359,025	9,359,025	2.55
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	1,000,000	500,000		1,500,000	100.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000	2,102,400	300,000	2,000,000	4,402,400	8.80
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000		300,000	500,000	800,000	80.00
22020203	INTERNET ACCESS CHARGES	1,000,000	1,000,000		300,000	500,000	800,000	80.00
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS	500,000	500,000		200,000	200,000	400,000	80.00
22022304	MAGAZINES & PERIODICALS						0	
22022305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	20,000,000	2,000,000	300,000	800,000	3,100,000	15.50
22022306	PRINTING OF SECURITY DOCUMENTS	16,000,000	16,000,000	1,500,000	300,000	500,000	2,300,000	14.38
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,000,000	7,000,000	1,500,000	300,000		1,800,000	25.71
22022402	MAINTENANCE OF OFFICE FURNITURE						0	

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000		100,000		100,000	20.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000		300,000	1,000,000	1,300,000	37.14
22022405	MAINTENANCE OF PLANTS/GENERATORS	500,000	500,000		100,000	500,000	600,000	120.00
22022406	OTHER MAINTENANCE SERVICES	200,000	200,000		100,000		100,000	50.00
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL						0	
22022501	LOCAL TRAINING	100,000,000	100,000,000	5,900,000	12,000,000	30,392,500	48,292,500	48.29
22022502	INTERNATIONAL TRAINING	10,000,000	60,000,000		300,000	500,000	800,000	8.00
220226	OTHER SERVICES - GENERAL						0	
22022601	SECURITY SERVICES	5,000,000	5,000,000		300,000		300,000	6.00
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES	300,000	300,000		100,000		100,000	33.33
22022606	LAND USE CHARGES						0	
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000		300,000		300,000	0.25
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000		500,000		500,000	12.50
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	400,000	400,000		100,000		100,000	25.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	500,000	500,000		100,000		100,000	20.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000		50,000		50,000	50.00
22022003	PUBLICITY & ADVERTISEMENTS	200,000	200,000		50,000		50,000	25.00
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000		50,000		50,000	50.00
22022006	POSTAGES & COURIER SERVICES	0					0	
22022007	WELFARE PACKAGES	200,000	200,000		50,000		50,000	25.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	100,000,000	27,275,000	18,800,000	41,050,000	87,125,000	87.13
22022009	SPORTING ACTIVITIES	0						
22022010	DIRECT TEACHING & LABORATORY COST	0						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000	400,000	100,000	100,000		200,000	50.00
22022021	ELECTION-LOGISTICS SUPPORT						0	
22022037	MARGIN FOR INCREASE IN COSTS	500,000	500,000	100,000	100,000		200,000	40.00
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								

220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	1,075,400,000	1,125,400,000	55,203,736	49,310,308	100,124,602	204,638,646	19.03	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ESTABLISHMENT **O12500500100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	28,000,000	28,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,500,000	1,500,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							

21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	150,000	20,000	170,000	11.33	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	500,000	500,000		5,000	5,000	1.00	
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000		5,000	5,000	1.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		5,000	5,000	1.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000		5,000	5,000	0.50	
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							

22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000	600,000		5,000	5,000	0.83	
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
22022710								
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022903								
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000			0	0.00	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							

22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	34,500,000	34,500,000	150,000	45,000	0	195,000	0.57	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	3,675,000	3,675,000	1,699,747	1,699,747	1,133,164.56	4,532,658	123.34
21010101	SALARY						0	
21010102	OVER TIME PAYMENTS						0	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES						0	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	925,000	925,000				0	0.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	50,000	40,000	50,000	140,000	14.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	200,000	200,000	50,000	40,000	50,000	140,000	70.00

22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000		30,000	50,000	80,000	16.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	600,000	600,000	50,000	30,000		80,000	13.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	500,000	500,000		30,000		30,000	6.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000		60,000		60,000	6.00
22022801	MOTOR VEHICLE FUEL COST							

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000		10,000		10,000	10.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	500,000	500,000		10,000		10,000	2.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		9,000,000	9,000,000	150,000	250,000	150,000	5,082,658	56.47

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties) O11101900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	6,800,000	6,800,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	2,000,000				0	0.00
22022302	BOOKS	0						
22022303	NEWSPAPERS	0						
22022304	MAGAZINES & PERIODICALS	0						
22022305	PRINTING OF NON SECURITY DOCUMENTS	0						
22022306	PRINTING OF SECURITY DOCUMENTS	0						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0						

22022308	FIELD & CAMPING MATERIALS SUPPLIES	0					
22022309	UNIFORMS & OTHER CLOTHING	0					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	0					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	0					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	0					
220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000			0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0					
22022405	MAINTENANCE OF PLANTS/GENERATORS	0					
22022406	OTHER MAINTENANCE SERVICES	0					
22022410	MAINTENANCE OF STREET LIGHTINGS	0					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0					
22022413	MINOR ROAD MAINTENANCE	0					
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	10,700,000	10,700,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						

22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		43,800,000	43,800,000	0	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

CABINET SECRETARIAT OFFICE (Political, Cabinet & Council Affairs)

O11101700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	10,800,000	10,800,000				0	0.00

21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,000,000	1,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	1,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	200,000	200,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	800,000	800,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							

220225	TRAINING - GENERAL		200,000	200,000				0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL		2,000,000	2,000,000				0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								

22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		18,000,000	18,000,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LAGOS LIAISON OFFICE

O11102100101

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	1,730,000	1,730,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	300,000	50,000		350,000	17.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000		50,000		50,000	5.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	400,000	400,000		50,000		50,000	12.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000		50,000		50,000	5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	200,000	200,000		50,000		50,000	25.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							

22022709	AUDITING OF ACCOUNTS							
22022710								
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000		50,000		50,000	12.50
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		6,730,000	6,730,000	300,000	300,000	0	600,000	8.92	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	21,000,000	21,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,570,000	1,570,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	5,000,000	1,000,000	250,000		1,250,000	25.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000	500,000	250,000		750,000	37.50
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	6,000,000	6,000,000		2,000,000		2,000,000	33.33
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							

22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000		250,000		250,000	5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	600,000	600,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000		250,000		250,000	4.17

22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		47,170,000	47,170,000	1,500,000	3,000,000	0	4,500,000	9.54	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	8,190,000	8,190,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,000,000	1,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	260,000	260,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	200,000	200,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	260,000	260,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	170,000	170,000			0	0.00	
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	300,000	300,000			0	0.00	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							

220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		10,580,000	10,580,000	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT '111028000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES		1,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							

21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	100,000	100,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	100,000	100,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							

22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	90,000	90,000			0	0.00	
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							

220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	690,000	1,690,000	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

STATE EMERGENCY MANAGEMENT AGENCY (SEMA) 11100800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	10,000,000	80,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	4,723,000	4,723,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	4,320,000	4,320,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	7,590,000	7,590,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							

22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,900,000	5,900,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	5,940,000	5,940,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	8,627,000	8,627,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		58,600,000	128,600,000	0	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2				N	N	N		
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	347,252,000	347,252,000	165,158,882	162,793,706	152,999,966	480,952,554	138.50
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	33,600,000	33,600,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000	2,000,000	500,000	400,000	2,900,000	58.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	6,000,000	500,000	400,000	600,000	1,500,000	25.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000	500,000	200,000	300,000	1,000,000	50.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,208,000	1,208,000		300,000	300,000	600,000	49.67
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000		300,000	750,000	1,050,000	52.50
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE	7,000,000	7,000,000		300,000	650,000	950,000	13.57
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000		500000		500,000	25.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							

220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		408,060,000	408,060,000	3,000,000	2,500,000	3,000,000	489,452,554	119.95

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY '021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	100,000,000	100,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	10,000,000	10,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	1,144,000	1,144,000	100,000	100,000		200,000	17.48	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	572,000	572,000	50,000	50,000		100,000	17.48	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,722,000	5,722,000	100,000	100,000		200,000	3.50	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	525,000	525,000		50,000		50,000	9.52	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								

22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL	228,000	228,000	50,000	50,000	21.93	
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	114,000	114,000	50,000	50,000	43.86	
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	1,102,000	1,102,000		0	0.00	
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		119,407,000	119,407,000	250,000	400,000	0	650,000	0.54	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

'021511500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	355,400,000	355,400,000	35,654,074	33,340,577	26,588,777	95,583,427	26.89
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	500,000	300,000	250,000	1,050,000	105.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	300,000	330,000	200,000	830,000	83.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							

22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	700,000	300,000		1,000,000	100.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000		300,000		300,000	30.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000		200,000		200,000	20.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		50,000		50,000	50.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	47,000	47,000				0	0.00

22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT		360,547,000	360,547,000	1,500,000	1,480,000	450,000	99,013,427	27.46	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE FERTILIZER COMPANY

'02150200101

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	250,000	250,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	200,000	50,000		250,000	100.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	300,000	300,000	50,000	50,000	50,000	150,000	50.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000	50,000	50,000	50,000	150,000	60.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	250,000	250,000		50,000	50,000	100,000	40.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	300,000	300,000		50,000		50,000	16.67
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	200,000	200,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							

22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT		1,890,000	1,890,000	300,000	250,000	150,000	700,000	37.04

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MOHAMET LAWAN COLLEGE OF AGRICULTURE

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	314,000,000	314,000,000	76,666,228	74,635,642	70,572,691	221,874,561	70.66
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							

2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	25,000,000	25,000,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	160,000	50,000	50,000	260,000		13.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,000,000	2,000,000	100,000	50,000	60,000	210,000		10.50
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	100,000	50,000	100,000	250,000		5.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000		50,000	100,000	150,000		5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								

220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	50,000	50,000	100,000	10.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000	10,000		10,000	10.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000	50,000		50,000	1.67	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS	250,000	250,000			0	0.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							

22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT		355,350,000	355,350,000	360,000	310,000	360,000	222,904,561	62.73

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM

Q22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2				N	N	N		
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	105,000,000	105,000,000	23,431,403	22,799,226	22,552,538	68,783,167	65.51
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	10,000,000	10,000,000	16,083,080			16,083,080	160.83
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	4,300,000	4,300,000	1,500,000	600,000	1,000,000	3,100,000	72.09
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,050,000	1,050,000	400,000	300,000	200,000	900,000	85.71	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,100,000	2,100,000	1,100,000	300,000	300,000	1,700,000	80.95	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,200,000	5,200,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,500,000	1,500,000		200,000	200,000	400,000	26.67	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000		400,000	500,000	900,000	45.00	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	525,000	525,000		300,000	300,000	600,000	114.29	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								

22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	126,000	126,000		100,000		100,000	79.37
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,575,000	1,575,000		600,000	500,000	1,100,000	69.84
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		133,376,000	133,376,000	3,000,000	2,800,000	3,000,000	93,666,247	70.23

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MAIDUGURI INTERNATIONAL HOTEL

'022205200200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	2,000,000				0	0.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							

22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							

22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		2,000,000	2,000,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MAIDUGURI KANO MOTOR PARK AND MARKET

'022205400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							

2101	SALARY							
210101	SALARIES AND WAGES	22,700,000	22,700,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	600,000	600,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	100,000	100,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS	100,000	100,000			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						

22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		23,850,000	23,850,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BOPLAS INDUSTRIES LIMITED '022205700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	37,000,000	37,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							

21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,389,000	1,389,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	100,000	100,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	6,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							

22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	12,000,000	12,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	120,000	120,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000			0	0.00	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN AND ADVANCE	1,000,000	1,000,000			0	0.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		63,109,000	63,109,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED '022202100600

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	15,000,000	15,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	500,000	500,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							

22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							

22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		15,500,000	15,500,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	100,500,000	100,500,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	11,400,000	11,400,000				0	0.00
21020101	NON REGULAR ALLOWANCES						0	
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,500,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	300,000	300,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LONS	400,000	400,000				0	0.00

2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	117,680,000	117,680,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO WIRE AND NAIL COMPANY LTD

'02202100400

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	7,500,000	7,500,000	1,434,719	1,434,719	1,434,719	4,304,157	57.39
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000	800,000				0	0.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							

2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	50,000	50,000	30,000	20,000		50,000	100.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	50,000	50,000	20,000	20,000		40,000	80.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000	50,000	20,000	25,000	95,000	190.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	50,000	50,000	50,000	20,000		70,000	140.00
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000	25,000		20,000	45,000	90.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000			50,000	50,000	100.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000	25,000	60,000	5,000	90,000	90.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	50,000	50,000			50,000	50,000	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		8,750,000	8,750,000	200,000	140,000	150,000	4,794,157	54.79

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO INVESTMENT COMPANY LTD

'022220190100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	23,000,000	23,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,864,000	1,864,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE	1,325,000	1,325,000				0	0.00
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION	1,852,000	1,852,000				0	0.00
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	418,000	418,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	94,000	94,000				0	0.00
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							

22022205	WATER RATES	26,000	26,000				0	0.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	108,000	108,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000	130,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000	122,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000	70,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000	69,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	190,000	190,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT	183,000	183,000				0	0.00
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES	126,000	126,000				0	0.00
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS	141,000	141,000				0	0.00
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	110,000	110,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							

22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	82,000	82,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS	107,000	107,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000	913,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	31,000	31,000			0	0.00
22022007	WELFARE PACKAGES	294,000	294,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000	78,000			0	0.00
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY	14,520,000	14,520,000			0	0.00
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS AND ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050103							
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	45,853,000	45,853,000			0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED

'02202100200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	22,000,000	22,000,000	6,773,818	6,720,502	6,613,871	20,108,191	91.40
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	100,000	20,000	150,000	270,000	13.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	50,000	20,000		70,000	7.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000		250,000		250,000	25.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000		545,000		545,000	27.25
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	500,000	500,000		400,000		400,000	80.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	250,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000		2,100,000		2,100,000	42.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	150,000	150,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							

22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		35,000,000	35,000,000	150,000	3,335,000	150,000	23,743,191	67.84	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOTELS LIMITED '022205200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	33,000,000	33,000,000	19,062,432			19,062,432	57.76
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							

210201	ALLOWANCES	2,000,000	2,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	200,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	500,000	500,000				0	0.00
22022202	TELEPHONE CHARGES	200,000	200,000				0	0.00
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000	100,000				0	0.00
22022302	BOOKS	1,000,000	1,000,000				0	0.00
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE	500,000	500,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							

22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22020405	PLANT/GENERATOR	1,000,000	1,000,000			0	0.00	
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000			0	0.00	
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	600,000	600,000			0	0.00	
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN AND ADVANCES	200,000	200,000			0	0.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							

220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		41,600,000	41,600,000	0	0	0	19,062,432	45.82

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO SUPPLY COMPANY '022206000100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	13,000,000	13,000,000	3,484,099	3,427,847	3,315,343	10,227,289	78.67
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	100,000	100,000				0	0.00
22022201	ELECTRICITY CHARGES							

22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	100,000	100,000			0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000			0	0.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	500,000	500,000			0	0.00	
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	200,000	200,000			0	0.00	
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							

22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	15,000,000						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							

22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)	90,000,000	90,000,000	29,000,000	3,000,000	16,296,000	48,296,000	53.66
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	500,000,000	900,000,000		12,000,000	142,353,100	154,353,100	17.15
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	700,000	1,750,000	500,000	2,950,000	59.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,300,000	1,300,000	500,000			500,000	38.46
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000	700,000	100,000	400,000		500,000	71.43
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							

22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY (WAEC FEES)	525,000,000	525,000,000	28,746,600			28,746,600	5.48
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
CURRENT EXPENDITURE		1,428,000,000	1,850,000,000	60,646,600	24,810,000	163,214,000	389,599,244	21.06

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD '051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)	4,000,000,000	4,500,000,000	869,550,653	850,042,780	822,679,089	2,542,272,523	56.49
21010101	SALARY							0.00
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES		200,000,000			15,360,242	15,360,242	7.68
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,600,000	1,600,000	1,000,000	500,000		1,500,000	93.75
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000	1,000,000	1,000,000		2,000,000	100.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	500,000	700,000	400,000	1,600,000	53.33
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	350,000	800,000	600,000	1,750,000	58.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							

22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	3,200,000	3,200,000	150,000		200,000	350,000	10.94
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000			1,000,000	1,000,000	50.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000			400,000	400,000	80.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000			400,000	400,000	80.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							

22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
CURRENT EXPENDITURE		4,016,000,000	4,716,000,000				2,566,632,765	54.42

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MEGA SCHOOL

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	BUDGET 2020	first qter	sec qter	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					10,000,000
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION	10,000,000				
2103	SOCIAL BENEFITS	5,000,000				
210301	SOCIAL BENEFITS	0				
21030101	GRATUITY	0				

21030102	PENSION					
21030103	DEATH BENEFITS	5,000,000				
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL					10,000,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL					10,000,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	40,000,000				
22022204	SATELLITE BROADCASTING ACCESS CHARGES	40,000,000				
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS	15,000,000				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000				
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000				
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES	5,000,000				
22022410	MAINTENANCE OF STREET LIGHTINGS	6,000,000				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0				
22022413	MINOR ROAD MAINTENANCE	0				
220225	TRAINING - GENERAL	0				
22022501	LOCAL TRAINING	0				
22022502	INTERNATIONAL TRAINING	0				
220226	OTHER SERVICES - GENERAL	0				
22022601	SECURITY SERVICES	0				
22022602	OFFICE RENT	0				
22022603	RESIDENTIAL RENT	0				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	0				
22022605	CLEANING & FUMIGATION SERVICES	0				
22022606	LAND USE CHARGES	0				
22022607	RESCUE SERVICES	0				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0				

22022701	FINANCIAL CONSULTING	10,000,000			
22022702	INFORMATION TECHNOLOGY CONSULTING	0			
22022703	LEGAL SERVICES	0			
22022704	ENGINEERING SERVICES	0			
22022705	ARCHITECTURAL SERVICES	0			
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING	2,000,000			
22022709	AUDITING OF ACCOUNTS	2,000,000			
220228	FUEL & LUBRICANTS - GENERAL	0			
22022801	MOTOR VEHICLE FUEL COST	0			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	0			
22022803	PLANT / GENERATOR FUEL COST	0			
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM	30,000,000			
22022904	OTHER CRF BANK CHARGES	10,000,000			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	5,000,000			
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	15,000,000			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	0			20,000,000
22022001	REFRESHMENT & MEALS	0			
22022002	HONORARIUM & SITTING ALLOWANCE	0			
22022003	PUBLICITY & ADVERTISEMENTS	0			
22022004	MEDICAL EXPENSES-LOCAL	0			
22022006	POSTAGES & COURIER SERVICES	0			
22022007	WELFARE PACKAGES	0			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	0			
22022009	SPORTING ACTIVITIES	0			
22022010	DIRECT TEACHING & LABORATORY COST	0			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0			
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT	2,100,000			
2203					
220301		1,426,915,000			
2204	GRANTS AND CONTRIBUTIONS GENERAL	0			
220401	LOCAL GRANTS AND CONTRIBUTIONS	93,413,000			
220402	FOREIGN GRANTS AND CONTRIBUTIONS	21,631,000			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS	25,000,000			
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY (WAEC FEES)				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				

22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE				0	0	0	50,000,000	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	40,000,000	40,000,000	8,551,643	8,544,335	8,471,518	25,567,497	63.92
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000	150,700,000				0	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	3,000,000	3,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	20,000,000	2,000,000	4,100,000	1,000,000	7,100,000	35.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	10,000,000	554,000	1,500,000	500,000	2,554,000	25.54
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0						
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0						
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	5,000,000	5,000,000	400,000	500,000	1,000,000	1,900,000	38.00
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	40,000,000	15,000,000	600,000	7,887,500	15,000,000	23,487,500	156.58	
22022302	BOOKS	40,000,000	10,000,000	9,650,000			9,650,000	96.50	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	15,000,000	18,000,000		7,350,000	500,000	7,850,000	43.61	
22022402	MAINTENANCE OF OFFICE FURNITURE	6,000,000	6,000,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	20,000,000	100,000,000	6,314,000	1,160,000		7,474,000	7.47	
22022502	INTERNATIONAL TRAINING	10,000,000	50,000,000				0	0.00	
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	5,000,000	5,000,000	50,000	450,000		500,000	10.00	
22022602	OFFICE RENT	6,000,000	6,000,000				0	0.00	
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	10,000,000	20,000,000		9,100,000		9,100,000	45.50	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000	2,000,000				0	0.00	
22022902	INSURANCE PREMIUM	2,000,000	2,000,000				0	0.00	
22022904	OTHER CRF BANK CHARGES	0							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								

22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	30,000,000	50,000,000			0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	10,000,000			0	0.00	
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	5,000,000	15,000,000	1,930,000	2,150,000	4,080,000	27.20	
22022002	HONORARIUM & SITTING ALLOWANCE	15,000,000	15,000,000		2,000,000	2,000,000	13.33	
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203	STAFF LOAN							
220301	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,100,000	2,100,000			0	0.00	
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040202	INTERNAL FINANCIAL OBLIGATIONS	1,426,915,000	7,207,707,000	503,500,000		503,500,000	6.99	
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	0						
22040203	AADS FINANCIAL OBLIGATION (CBN)	93,413,000	384,000,000			0	0.00	
22040204	EXTERNAL FINANCIAL OBLIGATIONS	21,631,000	203,794,000			0	0.00	
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	25,000,000	25,000,000			0	0.00	
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	1,998,759,000	8,375,301,000			604,762,997	7.22	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	330,000,000	350,000,000	88,021,155		84,711,884	172,733,039	49.35
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	20,000,000	20,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY	2,910,000,000	3,410,000,000	15,000,000	3,200,000,000		3,215,000,000	94.28
21030102	PENSION	3,300,000,000	5,800,000,000			10,000,000	10,000,000	0.17
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000	600,000	1,500,000	500,000	2,600,000	52.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000	4,311,000	2,480,000		6,791,000	67.91
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	4,000,000	4,000,000	400,000	400,000	500,000	1,300,000	32.50
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	30,000,000	500,000	8,000,000	6,150,000	14,650,000	48.83
22022302	BOOKS	5,000,000	5,000,000				0	0.00
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							

22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000		2,575,000	500,000	3,075,000	15.38
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022407	MAINTENANCE OF AIRCRAFTS							
22022408	MAINTENANCE OF SEA BOATS							
22022409	MAINTENANCE OF RAILWAY EQUIPMENT							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	10,000,000	30,000,000		12,000,000		12,000,000	40.00
22022502	INTERNATIONAL TRAINING	5,000,000	20,000,000				0	0.00
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES	15,000,000	15,000,000				0	0.00
22022602	OFFICE RENT	5,000,000	5,000,000				0	0.00
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	20,000,000	50,000,000		25,000,000	24,210,000	49,210,000	98.42
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	15,000,000				0	0.00
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000	20,000,000		7,245,000		7,245,000	36.23
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000	5,000,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	9,900,000	9,900,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	5,000,000	5,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000	1,920,000	750,000		2,670,000	53.40
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		6,738,900,000	9,838,900,000				3,497,274,039	35.55

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RECURRENT EXPENDITURE

BORNO STATE INTERNAL REVENUE SERVICE

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							

210101	SALARIES AND WAGES	111,000,000	111,000,000	24,149,352	23,957,844	23,973,494	72,080,690	64.94
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	9,000,000	9,000,000		5,150,000		5,150,000	57.22
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	4,000,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000				0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000				0	0.00
22022202	TELEPHONE CHARGES	2,000,000	2,000,000				0	0.00
22022203	INTERNET ACCESS CHARGES	6,000,000	6,000,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,000,000	10,000,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS	700,000	700,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	2,500,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	4,500,000	4,500,000				0	0.00
22022307	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,500,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES						
22022302	BOOKS						
22022303	NEWSPAPERS						
22022304	MAGAZINES & PERIODICALS						
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING	5,000,000	5,000,000			0	0.00
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES	2,300,000	2,300,000			0	0.00
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000			0	0.00
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						

220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000			0	0.00
22022802	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000			0	0.00
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
22022001	REFRESHMENT & MEALS	929,000	929,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS	10,000,000	24,000,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES(SPECIAL TAX DAY CELEBRATION)	500,000	500,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT						
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT						
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT						
22040107	GRANT TO PRIVATE COMPANIES - CURRENT						
22040109	GRANTS TO COMMUNITIES/NGOs						
22040110	GRANTS TO ACADEMIC INSTITUTIONS						
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS						
220301	STAFF LOANS & ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						

220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	194,929,000	213,929,000				77,230,690	36.10

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2				N	N	N		
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	401,000,000	401,873,000	221,204,123	218,466,319	213,064,310	652,734,753	162.42
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	660,000,000	160,000,000	38,460,000			38,460,000	24.04
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							

22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	1,000,000	8,400,000		9,400,000	313.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,500,000	1,500,000	200,000	200,000	500,000	900,000	60.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	800,000	1,000,000		1,800,000	90.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	250,000	900,000	500,000	1,650,000	55.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	2,000,000	2,000,000	250,000		500,000	750,000	37.50
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES	10,000,000	10,000,000	200,000		1,000,000	1,200,000	12.00
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	300,000		500,000	800,000	40.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							

22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000				0	0.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	300,000,000	400,000,000	49,004,833	12,680,000	54,220,000	115,904,833	28.98	
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES	2,000,000	2,000,000				0	0.00	
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	5,000,000	5,000,000		2,000,000		2,000,000	40.00	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES	1,500,000	1,500,000				0	0.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000				0	0.00	
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								

22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		1,399,000,000	999,873,000				825,599,585	82.57

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY	388,000,000	388,000,000				0	0.00
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	30,000,000	30,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	100,000	400,000		500,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	600,000	600,000	40,000			40,000	6.67
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	40,000		100,000	140,000	7.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000		750,000		750,000	50.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	500,000	500,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
22022503	N/A							
220226	OTHER SERVICES - GENERAL	1,500,000	1,500,000		600,000	80,000	680,000	45.33
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000		250,000		250,000	50.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	428,600,000	428,600,000			2,360,000	0.55

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2		900,000						
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	350,000,000	350,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	20,000,000	20,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	150,000	450,000	100,000	700,000	35.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	700,000	700,000	100,000	300,000	100,000	500,000	71.43
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,000,000	50,000	1,350,500	100,000	1,500,500	37.51
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022407	MAINTENANCE OF AIRCRAFTS							
22022408	MAINTENANCE OF SEA BOATS							
22022409	MAINTENANCE OF RAILWAY EQUIPMENT							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,500,000	1,500,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							

22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		385,900,000	385,900,000				2,700,500	0.70

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

'011103300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	900,000	900,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							

21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000			0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000			0	0.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000			0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000			0	0.00	
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	100,000	100,000			0	0.00	
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000			0	0.00	
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	500,000			0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							

22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS	400,000	400,000				0	0.00
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							

22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	5,000,000	5,000,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

'521002001000

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	600,000,000	1,000,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	20,000,000	20,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES							

22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	10,000,000	10,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
22022710								
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	700,000	700,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	1,000,000	1,000,000				0	0.00
	TOTAL RECURRENT EXPENDITURE	658,900,000	1,058,900,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY

'5210020010001

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							

22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL						
22022312	FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
22022710							
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	100,000,000				0
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						

22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		100,000,000	100,000,000	0	0	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HOSPITALS MANAGEMENT BOARD

52110200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)	5,007,263,000	6,250,000,000	1,140,072,298	1,130,067,713	1,093,124,216	3,363,264,227	53.81
21010101	SALARY							
21010102	OVER TIME PAYMENTS							

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	100,000,000	100,000,000	13,500,000	42,380,000		55,880,000	55.88	
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	8,000,000	1,000,000	2,600,000	1,000,000	4,600,000	57.50	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	5,000,000	350,000	2,000,000	1,000,000	3,350,000	67.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	5,000,000	5,000,000	500,000	1,500,000		2,000,000	40.00	
22022202	TELEPHONE CHARGES						0		
22022203	INTERNET ACCESS CHARGES	2,500,000	2,500,000	100,000	500,000	500,000	1,100,000	44.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES						0		
22022205	WATER RATES	2,000,000	2,000,000	50,000	50,000	500,000	600,000	30.00	
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	1,200,000	1,000,000	450,000	2,650,000	53.00	
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	10,000,000	10,000,000	200,000	300,000	1,000,000	1,500,000	15.00	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	10,000,000				0	0.00	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000		2,000,000		2,000,000	40.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000		1,335,000		1,335,000	26.70	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	5,000,000		355,000	4,233,000	4,588,000	91.76	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	3,000,000		1,445,000		1,445,000	48.17	
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,000,000		5,535,000		5,535,000	55.35	
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	10,000,000	10,000,000				0	0.00	

22022502	INTERNATIONAL TRAINING	10,000,000	10,000,000				0	0.00
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES	20,000,000	20,000,000	10,750,000	4,520,000		15,270,000	76.35
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	40,000,000	40,000,000	37,700,000	25,740,000	39,960,000	103,400,000	258.50
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM	2,000,000	2,000,000				0	0.00
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	2,000,000	2,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	5,000,000	5,000,000			26,930,342	26,930,342	538.61
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000				0	0.00
22022007	WELFARE PACKAGES	2,000,000	2,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	2,000,000	2,000,000				0	0.00
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							

22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		5,277,863,000	6,520,600,000				3,595,447,569	55.14

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	253,000,000	253,000,000	75,149,373	73,565,856	71,680,301	220,395,530	87.11
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	7,213,000	7,213,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	4,000,000	4,000,000	1,100,000	970,000	500,000	2,570,000	64.25
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,000,000	2,000,000	600,000	1,000,000	150,000	1,750,000	87.50	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	25,000,000	25,000,000	500,000	1,700,000	1,350,000	3,550,000	14.20	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	11,000,000	11,000,000	400,000	2,500,000	1,000,000	3,900,000	35.45	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	20,000,000	20,000,000	400,000			400,000	2.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	15,000,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								

22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	55,000	55,000				0	0.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	6,561,620	2,120,000	4,000,000	12,681,620	126.82	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE	2,000,000	2,000,000		915,500		915,500	45.78	
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								

220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		349,468,000	349,468,000				246,162,650	70.44

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

INFORMATICS INSTITUTE '012301900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES					500,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS	15,000,000				
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	525,000				100,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL					200,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES	1,050,000				
22022207	LEASED COMMUNICATION LINES(S)	105,000				
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
2202223	MATERIALS & SUPPLIES - GENERAL					200,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS	1,050,000				
22022303	NEWSPAPERS	2,467,000				
22022304	MAGAZINES & PERIODICALS					

22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING	1,050,000				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,050,000				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,625,000				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,050,000				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	105,000				
220224	MAINTENANCE SERVICES - GENERAL	525,000				100,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES					
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
220225	TRAINING - GENERAL					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES	525,000				
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING	315,000				
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
22022710						
220228	FUEL & LUBRICANTS - GENERAL					50,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
220229	FINANCIAL CHARGES - GENERAL					50,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	1,575,000				
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	525,000				
220220	MISCELLANEOUS EXPENSES GENERAL					50,000
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					

22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOAN						10,000
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE	29,542,000					
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
TOTAL RECURRENT EXPENDITURE							1,260,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO RADIO TELVESION CORPORATION

12300300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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2								
21	PERSONNEL COST	21,616,000						
2101	SALARY							
210101	SALARIES AND WAGES	265,000,000	265,000,000	69,746,998	68,608,388	69,010,718	207,366,103	78.25
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	16,275,000	16,275,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	7,350,000	7,350,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,300,000	3,300,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	6,300,000	6,300,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							

22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	10,000,000	10,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	4,200,000	4,200,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	84,000	84,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	6,300,000	6,300,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN	315,000	315,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							

2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		355,740,000	334,124,000	69,746,998	68,608,388	207,366,103	62.06	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COUNCIL FOR ARTS AND CULTURE

'012305700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY	90,000,000	90,000,000				0	0.00
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							

22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	15,000,000	15,000,000	50,000	50,000	150,000	250,000	1.67
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	525,000	525,000	50,000	50,000	50,000	150,000	28.57
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,050,000	1,050,000	20,000	25,000		45,000	4.29
22022302	BOOKS	105,000	105,000				0	0.00
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,050,000	1,050,000				0	0.00
22022309	UNIFORMS & OTHER CLOTHING	2,467,000	2,467,000	30,000	250,000		280,000	11.35
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000	2,625,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000	1,050,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	105,000	105,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES	525,000	525,000				0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							

22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	525,000	525,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	315,000	315,000			0	0.00
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	1,575,000	1,575,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES	525,000	525,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS AND ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						

220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	119,542,000	119,542,000				725,000	0.61

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE

O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	224,160,000	224,160,000	31,896,044	18,309,649	4,225,028	54,430,720	24.28
21010101	SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	21,616,000	21,616,000	21,000,000			21,000,000	97.15
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS (INCLUDE CITIZEN RIGHT)	92,000,000	92,000,000	24,715,000		17,500,000	42,215,000	45.89
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	4,025,000	4,025,000	1,200,000	750,000	250,000	2,200,000	54.66
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	3,440,000	3,440,000	600,000	750,000	250,000	1,600,000	46.51
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							

220223	MATERIALS & SUPPLIES - GENERAL	5,732,000	5,732,000	1,000,000	1,100,000	1,000,000	3,100,000	54.08
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	7,506,000	7,506,000	200,000	400,000	1,500,000	2,100,000	27.98
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	50,000,000	50,000,000			50,000,000	50,000,000	100.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000	18,322,039	20,000,000	60,500,000	98,822,039	82.35
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
22022710								
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203	STAFF LOAN ADVANCES						
220301	STAFF LOAN ADVANCES	4,000,000	4,000,000			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,292,000	2,292,000			0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
220603	INSURANCE PREMIUM- VETTING OF CONTRACT	100,000,000	100,000,000			0	0.00
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	644,771,000	644,771,000			275,467,759	42.72

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	560,000,000	560,000,000	189,868,560	185,517,311	180,608,677	555,994,548	99.28
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,670,000	5,670,000			10,000,000	10,000,000	176.37
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,205,000	2,205,000	150,000	157,500	100,000	407,500	18.48
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,415,000	2,415,000	50,000	52,500	50,000	152,500	6.31
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,625,000	2,625,000	100,000	105,000	100,000	305,000	11.62
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	2,404,000	2,404,000			50,000	50,000	2.08

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,050,000	1,050,000			100,000	100,000	9.52
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	551,000	551,000			500,000	500,000	90.74
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	840,000	840,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								

220301	STAFF LOANS AND ADVANCE							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		580,810,000	580,810,000		185,832,311	572,814,000	567,509,548	97.71

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES

'032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	130,000,000	130,000,000	136,500,000	143,325,000	120,000,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					10,000,000
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					

21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	1,050,000	1,050,000	1,102,500	1,157,625	500,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	545,000	545,000	572,250	600,863	519,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	1,050,000	1,102,500	1,000,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL	1,300,000	1,300,000	1,365,000	1,433,250	1,525,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES					
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
220225	TRAINING - GENERAL					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					

22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
220228	FUEL & LUBRICANTS - GENERAL	105,000	105,000	110,250	115,763	100,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
220229	FINANCIAL CHARGES - GENERAL	52,000	52,000	54,600	57,330	50,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM					
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220220	MISCELLANEOUS EXPENSES GENERAL	54,000	54,000	56,700	59,535	52,000
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
2203						
220301						
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	TRANSFERS-PAYMENT					

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT					
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE					
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE					
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS					
22070104	CRF REVENUE REMITTANCE BY PSEs					
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	LOSS ON FOREIGN EXCHANGE					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
TOTAL RECURRENT EXPENDITURE		134,106,000	134,106,000	140,811,300	147,851,865	133,746,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020		PROPOSED BUDGET 2022	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES		12,000,000		1	12,000,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES	500,000	500,000		1	500,000
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000	100,000	105,000	250,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	500,000	500,000		1	500,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					

22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES					
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
220225	TRAINING - GENERAL					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	50,000	52,500	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
220226	OTHER SERVICES - GENERAL	500,000	500,000		1	500,000
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		1	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					

22022402	MAINTENANCE OF OFFICE FURNITURE					
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		1	100,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000		1	80,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM					
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220220	MISCELLANEOUS EXPENSES GENERAL					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
2203						
220301	STAFF LOAN					
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	TRANSFERS-PAYMENT					
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT					
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE					
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE					
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS					
22070104	CRF REVENUE REMITTANCE BY PSEs					
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	LOSS ON FOREIGN EXCHANGE					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					

23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	TOTAL RECURRENT EXPENDITURE	2,930,000	14,930,000	150,000	157,507	13,930,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION

022800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	6,000,000	12,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							

22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,100,000	3,100,000	1,400,000	1,000,000	500,000	2,900,000	93.55	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	500,000,000	1,600,000	10,000,000	2,300,000	13,900,000	2.78	
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	945,000	945,000	600,000	200,000	200,000	1,000,000	105.82	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	480,000,000	400,000,000	59,778,260	119,069,380		178,847,640	44.71	
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	88,000	88,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	525,000	525,000	300,000	200,000		500,000	95.24	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								

21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	530,000,000	530,000,000	124,682,345	123,782,181	119,216,511	367,681,036	69.37	
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	10,000,000	10,000,000				0	0.00	
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	14,000,000	14,000,000	2,100,000	1,500,000	1,500,000	5,100,000	36.43	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,000,000	2,000,000	700,000	500,000	300,000	1,500,000	75.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	200,000	1,000,000	2,900,000	4,100,000	82.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	50,000,000	50,000,000			1,200,000	1,200,000	2.40	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	23,000,000	23,000,000		1,700,000	18,240,000	19,940,000	86.70
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	90,000,000	90,000,000		28,488,300		28,488,300	31.65
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						0	
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							

2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	737,000,000	737,000,000				428,009,336	58.07

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF TRANSPORT

O22900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	1,000,000	10,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	2,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							

2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,000,000	6,500,000	25,000,000	1,500,000	33,000,000	275.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	8,000,000	8,000,000	2,000,000	1,500,000	500,000	4,000,000	50.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	8,000,000	8,000,000	750,000	500,000	1,000,000	2,250,000	28.13
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000	250,000	1,000,000		1,250,000	15.63
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	2,000,000	2,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							

22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	7,000,000	7,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		64,000,000	76,000,000				40,500,000	53.29

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO EXPRESS TRANSPORT CORPORATION **22905300100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST	120,000,000	120,000,000				0	0.00
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,473,000	8,473,000			8,473,000	8,473,000	100.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY	20,000,000	20,000,000			20,000,000	20,000,000	100.00
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	1,800,000	1,800,000			1,500,000	1,500,000	83.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	5,000,000	5,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000				0	0.00

22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN AND ADVANCE	1,000,000	1,000,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	171,273,000	171,273,000				29,973,000	17.50

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	107,350,000	107,350,000	585,134	593,134	583,134	1,761,401	1.64
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,369,000	5,369,000			5,369,000	5,369,000	100.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000			1,000,000	1,000,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,038,000	1,038,000			1,000,000	1,000,000	96.34
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,000,000			1,500,000	1,500,000	37.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000			1,500,000	1,500,000	50.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	4,000,000	4,000,000		1,500,000	1,500,000	37.50	
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	50,000,000	50,000,000		50,000,000	50,000,000	100.00	
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	416,000	416,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	104,000	104,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN	519,000	519,000			0	0.00	

2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	178,796,000	178,796,000	585,134	593,134	165,759,000	63,630,401	35.59

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

O51400100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	129,150,000	129,150,000	23,730,481	22,992,527	21,810,410	68,533,418	53.06
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,250,000	5,250,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							

21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000					0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000	750,000	1,000,000			1,750,000	87.50
220222	UTILITIES - GENERAL	1,000,000	1,000,000	350,000	250,000	100,000		700,000	70.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	1,100,000	1,000,000	400,000		2,500,000	50.00
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	2,000,000	2,000,000	200,000	250,000	500,000		950,000	47.50
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	2,000,000					0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	100,000	100,000					0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	600,000	500,000	500,000		1,600,000	53.33
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	2,000,000			500,000		500,000	25.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000			600,000		600,000	30.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	3,000,000	3,000,000			400,000		400,000	13.33
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	3,150,000	3,150,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								

22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							

22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	175,150,000	175,150,000				77,533,418	44.27

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	43,483,000	43,483,000	6,091,178	5,896,780	5,991,178	17,979,135	41.35
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	9,026,000	9,026,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,625,000	2,625,000	1,500,000	500,000		2,000,000	76.19
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES	300,000,000	300,000,000		1,400,000	1,500,000	2,900,000	0.97

22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	3,150,000	3,150,000	500,000	1,000,000	700,000	2,200,000	69.84	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,050,000	1,050,000	1,000,000	100,000		1,100,000	104.76	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	10,000,000	10,000,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	2,100,000	2,100,000		500,000	800,000	1,300,000	61.90	
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	420,000	420,000				0	0.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								

22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	420,000	420,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	3,000,000	3,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	500,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
220301	STAFF LOANS & ADVANCE	210,000	210,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000	400,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							

220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		381,434,000	381,434,000				27,479,135	7.20

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RURAL ELECTRIFICATION BOARD

23100300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	67,531,000	67,531,000	20,718,967	21,169,060	19,388,909	61,276,935	90.74
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	7,000,000	7,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	500,000	700,000	300,000	1,500,000	75.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	300,000	300,000	300,000	900,000	90.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	700,000	500,000	400,000	1,600,000	80.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000			500,000	500,000	10.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	160,000	160,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS AND ADVANCES	300,000	300,000			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	84,991,000	84,991,000	22,218,967	22,669,060	65,776,935	77.39

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	68,869,000	68,869,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	3,500,000	3,500,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION	32,500,000	32,500,000				0	0.00
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	2,500,000				0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES	238,000	238,000				0	0.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000	1,200,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS	306,000	306,000				0	0.00
22022304	MAGAZINES & PERIODICALS	286,000	286,000				0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000	1,200,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	1,200,000	1,200,000				0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	420,000	420,000				0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000	1,100,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	2,043,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	4,371,000				0	0.00
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	340,000	340,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	226,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES	226,000	226,000				0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE	2,205,000	2,205,000				0	0.00
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	714,000	714,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES	315,000	315,000				0	0.00
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	525,000	525,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES	551,000	551,000				0	0.00
22022704	ENGINEERING SERVICES	441,000	441,000				0	0.00
22022705	ARCHITECTURAL SERVICES	661,000	661,000				0	0.00
22022706	SURVEYING SERVICES	330,000	330,000				0	0.00
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS	1,500,000	1,500,000				0	0.00
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	1,191,000	1,191,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	567,000	567,000				0	0.00
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000	226,000				0	0.00
22022902	INSURANCE PREMIUM	170,000	170,000				0	0.00
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000	2,800,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	596,000	596,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	357,000	357,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	525,000	525,000				0	0.00
22022007	WELFARE PACKAGES	1,500,000	1,500,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	113,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	525,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								

220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	1,050,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	138,387,000	138,387,000					0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF YOUTH EMPOWERMENT AND SPORTS

O53900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	41,000,000	41,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	2,000,000	2,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							

2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,600,000	2,600,000	600,000	1,250,000	700,000	2,550,000	98.08
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	200,000	200,000	150,000	100,000		250,000	125.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,450,000	1,450,000	1,000,000	310,000	150,000	1,460,000	100.69
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	1,000,000	750,000	1,000,000	2,750,000	91.67
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,145,000	1,145,000	250,000	590,000	300,000	1,140,000	99.56
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							

22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000			500,000	500,000	100.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	139,000	139,000			200,000	200,000	143.88
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)					50,000		
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	76,000	76,000			50,000	50,000	65.79
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203		40,000	40,000			50,000	50,000	125.00
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							

2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	52,240,000	52,240,000				8,950,000	17.13
		580,000,000						

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE SPORT COUNCIL

'053905100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	154,000,000	154,000,000	46,773,065	45,922,260	44,259,769	136,955,095	88.93
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	7,000,000	7,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	100,000	100,000	150,000	350,000	7.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							

22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	50,000	50,000		100,000	2.00
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000	1,500,000				0	0.00
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	100,000	100,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES	1,000,000	1,000,000				0	0.00
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	500,000	500,000				0	0.00
22022502	INTERNATIONAL TRAINING							
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOAN AND ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
TOTAL RECURRENT EXPENDITURE		185,400,000	185,400,000			137,405,095	74.11

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

EL-KANEMI WARRIORS FOOTBALL CLUB

'053905300200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	80,000,000	80,000,000	1,513,877	1,513,877	1,513,877	4,541,631	5.68
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	3,000,000	3,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	2,500,000	150,000	150,000	150,000	450,000	18.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	800,000	800,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL	2,500,000	2,500,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	900,000	900,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	500,000	500,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							

22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN	200,000	200,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	92,480,000	92,480,000				4,991,631	5.40

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES

O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	580,000,000	580,000,000	123,493,890	124,412,580	121,433,987	369,340,457	63.68
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	18,000,000	18,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							

21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	900,000	1,000,000	500,000	2,400,000	80.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	100,000,000	100,000,000				0	0.00	
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000	300,000	1,000,000	700,000	2,000,000	100.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,500,000	2,500,000	1,000,000	500,000	800,000	2,300,000	92.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000	800,000	500,000	1,000,000	2,300,000	32.86	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	6,000,000	6,000,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								

22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
22022710							
220228	FUEL & LUBRICANTS - GENERAL	200,000	200,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST	300,000	300,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	500,000,000	500,000,000		189,249,009	189,249,009	37.85
220229	FINANCIAL CHARGES - GENERAL	600,000	600,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						

22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		1,225,600,000	1,225,600,000				567,589,466	46.31

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RURAL WATER SUPPLY AND SANITATION AGENCY

'025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	80,000,000	80,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	6,000,000	6,000,000		4,000,000		4,000,000	66.67
21020101	NON REGULAR ALLOWANCES	5,000,000	5,000,000				0	0.00
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	1,100,000	500,000	500,000	2,100,000	70.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000	700,000	250,000	500,000	1,450,000	72.50
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							

22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	1,200,000	750,000	500,000	2,450,000	81.67
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING	20,000,000	20,000,000				0	0.00
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000		2,468,065		2,468,065	24.68
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							

22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	800,000	800,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

TOTAL RECURRENT EXPENDITURE	129,900,000	129,900,000				12,468,065	9.60
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**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF RELIGIOUS AFFAIRS

'055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	13,000,000	13,000,000	6,656,025	6,967,360	6,776,483	20,399,868	156.92
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	8,000,000	8,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	1,500,000	200,000	250,000	1,950,000	97.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000			750,000	750,000	37.50
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	1,000,000	1,800,000	1,000,000	3,800,000	76.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							

22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	300,000	700,000	500,000	1,500,000	50.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000	200,000	300,000	300,000	800,000	80.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000			100,000	100,000	20.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000			100,000	100,000	25.00	
22022801	MOTOR VEHICLE FUEL COST	100,000	100,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								

21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	15,000,000	15,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,000,000	1,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	20,000	20,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	20,000	20,000			0	0.00	
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCE							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							

22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		16,110,000	16,110,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE COUCLIL FOR ULAMAS

055200400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	2,000,000	2,000,000	9,066,000	9,066,000	9,066,000	27,198,000	1359.90
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	10,000	10,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							

21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	200,000	200,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	200,000	200,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	200,000	200,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	200,000	200,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							

22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203	STAFF LOAN							
220301	STAFF LOAN							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	2,960,000	2,960,000				27,198,000	918.85

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ISLAMIC PREACHING BOARD

'055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY						0	
210101	SALARIES AND WAGES	14,000,000	14,000,000		10,000,000		10,000,000	71.43
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	250,000	250,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	20,000	20,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							

22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000			0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000			0	0.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	20,000	20,000			0	0.00	
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		14,610,000	14,610,000				10,000,000	68.45

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

PILGRIMS WELFARE BOARD

'011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	31,000,000	31,000,000	4,473,399	4,520,598	4,732,474	13,726,471	44.28
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	900,000	900,000	100,000	150,000	100,000	350,000	38.89
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	50,000		50,000	100,000	20.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL	900,000	900,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	60,000	60,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							

22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	100,000	100,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		33,560,000	33,560,000				14,176,471	42.24

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ISLAMIC RESEARCH CENTRE

'055200500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	18,500,000	18,500,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							

21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	360,000	360,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	350,000	350,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	390,000	390,000				0	0.00
22022601	SECURITY SERVICES							

22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT							
22040102								
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							

22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		19,900,000	19,900,000	0			0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MDA; MINISTRY OF ENVIRONMENT

CODE; 053500100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2				N	N			
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	274,550,000	274,550,000	85,258,385	83,765,394		169,023,779	61.56
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	10,500,000	10,500,000			2,743,000	2,743,000	26.12
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	5,759,000	5,759,000	1,000,000	1,100,000	1,000,000	3,100,000	53.83
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							

220222	UTILITIES - GENERAL	3,229,000	3,229,000	1,000,000	400,000	700,000	2,100,000	65.04
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	4,050,000	4,050,000	750,000	1,000,000	250,000	2,000,000	49.38
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	8,839,000	8,839,000	250,000	500,000	1,050,000	1,800,000	20.36
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	328,000	328,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,189,000	2,189,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000				0	0.00

22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)	500,000	500,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	3,291,000	3,291,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
TOTAL RECURRENT EXPENDITURE		313,735,000	313,735,000			180,766,779	57.62

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

BORNO STATE ENVIRONMENTAL PROTECTION AGENCY

'053501600100

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ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	725,000,000	725,000,000	89,572,819	88,379,969	87,509,425	265,462,213	36.62
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	30,000,000	30,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	150,000	250,000	100,000	500,000	33.33
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	500,000	500,000	100,000	50,000	50,000	200,000	40.00
22022202	TELEPHONE CHARGES	360,000	360,000				0	0.00
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES	126,000	126,000				0	0.00
22022205	WATER RATES	500,000	500,000	50,000		50,000	100,000	20.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,000	720,000			50,000	50,000	6.94
22022302	BOOKS	70,000	70,000				0	0.00
22022303	NEWSPAPERS	100,000	100,000				0	0.00
22022304	MAGAZINES & PERIODICALS	150,000	150,000				0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,200,000	1,200,000			50,000	50,000	4.17
22022309	UNIFORMS & OTHER CLOTHING	1,500,000	1,500,000				0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						0	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000	50,000				0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE	480,000	480,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000	240,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	1,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000	1,000,000			0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE	2,500,000	2,500,000			0	0.00
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING	1,000,000	1,000,000			0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000	1,000,000			0	0.00
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT	500,000	500,000			0	0.00
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,000,000			0	0.00
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000			0	0.00
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES	2,000,000	2,000,000			0	0.00
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING	2,000,000	2,000,000			0	0.00
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000			0	0.00
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)	116,000	116,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	960,000	960,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	480,000	480,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	500,000	500,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	500,000	500,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	500,000	500,000			0	0.00
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000	300,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						

22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	500,000	500,000				0	0.00
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT	1,200,000	1,200,000				0	0.00
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000	250,000				0	0.00
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000	250,000				0	0.00
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	794,052,000	794,052,000				266,362,213	33.54

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE TROPICAL FOREST ACTION PROGRAMME

'021510900300

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							

22	OTHER RECURRENT COSTS						
2202	OVERHEAD COST						
220221	TRAVEL & TRANSPORT - GENERAL	25,000	25,000			0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING						
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS						
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING						
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						
220222	UTILITIES - GENERAL	20,000	20,000			0	0.00
22022201	ELECTRICITY CHARGES						
22022202	TELEPHONE CHARGES						
22022203	INTERNET ACCESS CHARGES						
22022204	SATELLITE BROADCASTING ACCESS CHARGES						
22022205	WATER RATES						
22022206	SEWAGE CHARGES						
22022207	LEASED COMMUNICATION LINES(S)						
22022208	MULTI YEAR TARIFF ORDER						
22022209	INTERACTIVE LEARNING NETWORK						
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL						
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000			0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES						
22022302	BOOKS						
22022303	NEWSPAPERS						
22022304	MAGAZINES & PERIODICALS						
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						

22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	15,000	15,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	20,000	20,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							

220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	100,000	100,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

FOREST RESERVE MANAGEMENT '021510900400

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST						0	#DIV/0!
2101	SALARY						0	#DIV/0!
210101	SALARIES AND WAGES						0	#DIV/0!
21010101	SALARY						0	#DIV/0!
21010102	OVER TIME PAYMENTS						0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES						0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	20,000	20,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	20,000	20,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	50,000	50,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	140,000	140,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	100,000,000	117,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	80,000	100,000	100,000	280,000	18.67
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	100,000	100,000	60,000	20,000		80,000	80.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	100,000	120,000	100,000	320,000	32.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000			40,000	40,000	8.00

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	500,000	500,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							

2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		103,800,000	120,800,000				720,000	0.60

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	223,645,000	223,645,000	49,660,116	49,357,745	49,744,031	148,761,892	66.52
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							

21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	25,000,000	25,000,000	1,400,000	2,000,000	1,000,000	4,400,000	17.60	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,355,000	1,355,000	300,000	500,000	300,000	1,100,000	81.18	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	300,000	500,000	200,000	1,000,000	50.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	1,000,000		500,000	1,500,000	50.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000			250,000	250,000	12.50	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								

22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000			250,000	250,000	25.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS & ADVANCES	500,000	500,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	267,000,000	267,000,000				157,261,892	58.90

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD '025305600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	59,000,000	59,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,250,000	5,250,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	MINOR ROAD MAINTENANCE							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	200,000	100,000	100,000	400,000	80.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	50,000	150,000	50,000	250,000	25.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							

22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
2202223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	50,000	50,000	100,000	200,000	20.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS	525,000	525,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000			50,000	50,000	25.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	525,000	525,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							

22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	68,000,000	68,000,000				900,000	1.32

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	67,200,000	67,200,000	18,626,279	19,204,724	18,959,901	56,790,904	84.51
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	8,363,000	8,363,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	20,000,000	40,000,000	2,000,000	2,400,000	1,500,000	5,900,000	14.75
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,301,000	1,301,000	350,000	400,000	300,000	1,050,000	80.71
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,680,000	1,680,000	650,000	200,000	200,000	1,050,000	62.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL	36,750,000	36,750,000			1,000,000	1,000,000	2.72
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	2,100,000	2,100,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	120,000,000	120,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	520,000	520,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	870,000	870,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	216,000	216,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	44,000,000	84,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							

22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	2,000,000	2,000,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000	300,000,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		605,000,000	665,000,000				65,790,904	9.89

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT PENSION BOARD

11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY	8,406,000	8,406,000				0	0.00
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							

21030102	PENSION							
21030103	DEATH BENEFITS							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	152,000	152,000				0	0.00
22022202	TELEPHONE CHARGES	579,000	579,000				0	0.00
22022203	INTERNET ACCESS CHARGES	1,125,000	1,125,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	127,000	127,000				0	0.00
22022205	WATER RATES	66,000	66,000				0	0.00
22022206	SEWAGE CHARGES	110,000	110,000				0	0.00
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,433,000	1,433,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS	317,000	317,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	661,000	661,000				0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	132,000	132,000				0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	520,000	520,000				0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	550,000	550,000				0	0.00
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	716,000	716,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	772,000	772,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	298,000	298,000				0	0.00
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	496,000	496,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	496,000	496,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	152,000	152,000				0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	2,756,000	2,756,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES	1,508,000	1,508,000				0	0.00
22022602	OFFICE RENT	600,000	600,000				0	0.00

22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING	551,000	551,000			0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	661,000	661,000			0	0.00
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS	1,200,000	1,200,000			0	0.00
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	621,000	621,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	1,000,000	1,000,000			0	0.00
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)	145,000	145,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL	661,000	661,000			0	0.00
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES	8,000,000	8,000,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000	110,000			0	0.00
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000	165,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY	2,205,000	2,205,000			0	0.00
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						

22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		38,791,000	38,791,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF POVERTY ALLEVIATION

O51300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	115,000,000	115,000,000	25,195,345	24,986,403	24,621,500	74,803,248	65.05
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000	100,000	200,000	100,000	400,000	80.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000	300,000	900,000	300,000	1,500,000	75.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	525,000	525,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							

22022801	MOTOR VEHICLE FUEL COST	500,000	500,000	300,000	100,000		400,000	80.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000	50,000			50,000	50,000	100.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		500,000	300,000	800,000	80.00
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	1,000,000	1,000,000		500,000	500,000	1,000,000	100.00
22022006	POSTAGES & COURIER SERVICES	200,000	200,000				0	0.00
22022007	WELFARE PACKAGES	1,500,000	1,500,000		250,000	700,000	950,000	63.33
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		126,700,000	126,700,000				83,403,248	65.83

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY	118,327,000	118,327,000	42,678,880	40,380,793	40,307,475	123,367,148	104.26
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,520,000	2,520,000	500,000	650,000	900,000	2,050,000	81.35
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000	525,000	100,000		300,000	400,000	76.19
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES	240,000	240,000			100,000	100,000	41.67
22022203	INTERNET ACCESS CHARGES	640,000	640,000	300,000	250,000		550,000	85.94
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000	300,000	100,000		400,000	76.19
22022302	BOOKS	60,000	60,000			40,000	40,000	66.67
22022303	NEWSPAPERS	60,000	60,000				0	0.00
22022304	MAGAZINES & PERIODICALS	10,000	10,000				0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							

22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,500,000	1,500,000	300,000	200,000	60,000	560,000	37.33	
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000	525,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000	949,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000	105,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000	157,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES	157,000	157,000				0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	5,000,000	5,000,000	1,200,000	300,000	100,000	1,600,000	32.00	
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	10,000,000	10,000,000				0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	1,207,000	1,207,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	15,000	15,000				0	0.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	525,000	525,000				0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		3,000,000		3,000,000	300.00	
22022003	PUBLICITY & ADVERTISEMENTS	157,000	157,000				0	0.00	
22022004	MEDICAL EXPENSES-LOCAL	525,000	525,000				0	0.00	

22022006	POSTAGES & COURIER SERVICES	178,000	178,000				0	0.00
22022007	WELFARE PACKAGES	525,000	525,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000	1,050,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	200,000				0	0.00
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	148,232,000	148,232,000				132,067,148	89.09

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

CIVIL SERVICE COMMON **014700100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	90,000,000	90,000,000	8,659,656	8,659,656	8,659,656	25,978,967	28.87
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	6,000,000	6,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							

21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000		650,000		650,000	13.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,500,000	3,500,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,500,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	15,000,000	15,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	5,000,000	5,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							

22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000	2,500,000			0	0.00	
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	1,500,000	1,500,000			0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000			0	0.00	
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANC ES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		137,500,000	137,500,000				26,628,967	19.37

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT SERVICE COMMISSION

O14700200100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	78,000,000	78,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	900,000	900,000	100,000	100,000	100,000	300,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	500,000	500,000	50,000	50,000	50,000	150,000	30.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							

22022207	LEASED COMMUNICATION LINES(S)						
22022208	MULTI YEAR TARIFF ORDER						
22022209	INTERACTIVE LEARNING NETWORK						
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL						
220223	MATERIALS & SUPPLIES - GENERAL	600,000	600,000			0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES						
22022302	BOOKS						
22022303	NEWSPAPERS						
22022304	MAGAZINES & PERIODICALS						
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL	700,000	700,000			0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL	5,000,000	5,000,000			0	0.00
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000			0	0.00
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						

22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		92,700,000	92,700,000				450,000	0.49

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY

O11200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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2			N	N	N	N		
21	PERSONNEL COST							
2101	SALARY	635,000,000	635,000,000	20,175,131	18,573,578	19,152,373	57,901,081	9.12
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000,000	280,000,000			53,050,000	53,050,000	18.95
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	370,000,000	15,000,000	5,600,000	12,810,000	33,410,000	9.03
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	400,000,000	5,000,000	450,000		5,450,000	1.36
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	170,000,000	3,536,280	450,000		3,986,280	2.34
22022105	CONSTITUENCY VISITATION	500,000,000	500,000,000		6,500,000		6,500,000	1.30
220222	UTILITIES - GENERAL	100,000,000	100,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	21,000,000	21,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	100,000,000	100,000,000			12,000,000	12,000,000	12.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							

22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	160,000,000	160,000,000			0	0.00	
22022502	INTERNATIONAL TRAINING	100,000,000	160,000,000			0	0.00	
220226	OTHER SERVICES - GENERAL	20,000,000						
22022601	SECURITY SERVICES	35,000,000	35,000,000			0	0.00	
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	20,000,000	20,000,000			0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	20,000,000			0	0.00	
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	200,000,000	200,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	663,000	663,000			0	0.00	
22022902	INSURANCE PREMIUM	600,000	600,000			0	0.00	
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	900,000,000	1,200,000,000	30,600,000	118,657,250	149,257,250	12.44	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	60,000,000	60,000,000	15,000,000		15,000,000	25.00	
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,000,000	30,000,000			0	0.00	
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
22022043	OUT FIT ALLOWANCE	50,000,000	50,000,000		12,015,000	12,015,000	24.03	
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT							

22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT						
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT						
22040107	GRANT TO PRIVATE COMPANIES - CURRENT						
22040109	GRANTS TO COMMUNITIES/NGOs						
22040110	GRANTS TO ACADEMIC INSTITUTIONS						
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS & ADVANCES	2,000,000	2,000,000			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000	4,000,000			0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	3,728,263,000	4,518,263,000			348,569,611	7.71

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	100,000,000	100,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	7,341,000	7,341,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	3,520,000	3,520,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	20,000,000	20,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
22022503	N/A							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	5,500,000	5,500,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000				0	0.00
22022001	REFRESHMENT & MEALS	10,000,000	10,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							

22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		199,361,000	199,361,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE **O32605100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2			N	N	N		
21	PERSONNEL COST						
2101	SALARY						
210101	SALARIES AND WAGES	700,000,000	31,896,044	54,343,944	52,343,944	138,583,932	19.80
21010101	SALARY						
21010102	OVER TIME PAYMENTS						
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES						
2102	ALLOWANCES AND SOCIAL CONTRIBUTION						
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS	50,000,000	50,000,000		14,150,000	14,150,000	28.30
21020101	NON REGULAR ALLOWANCES						
210202	SOCIAL CONTRIBUTIONS						

21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000			0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000	30,000,000			0	0.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000,000	80,000,000			0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000	60,000,000			0	0.00	
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	1,000,000	1,000,000			0	0.00	
22022202	TELEPHONE CHARGES	4,000,000	4,000,000			0	0.00	
22022203	INTERNET ACCESS CHARGES	9,500,000	9,500,000			0	0.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	3,000,000	3,000,000			0	0.00	
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000			0	0.00	
22022302	BOOKS	15,000,000	15,000,000			0	0.00	
22022303	NEWSPAPERS	2,000,000	2,000,000			0	0.00	
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000			0	0.00	
22022305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	3,000,000			0	0.00	
22022306	PRINTING OF SECURITY DOCUMENTS	2,000,000	2,000,000			0	0.00	
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	4,000,000	12,000,000			0	0.00	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000			0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	16,000,000	16,000,000			0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000	18,000,000			0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000,000	21,000,000			0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,000,000			0	0.00	
22022406	OTHER MAINTENANCE SERVICES	10,000,000	10,000,000			0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	20,000,000	20,000,000			0	0.00	
22022502	INTERNATIONAL TRAINING	10,000,000	26,000,000			0	0.00	
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES	2,625,000	2,625,000			0	0.00	
22022602	OFFICE RENT	7,000,000	7,000,000			0	0.00	
22022603	RESIDENTIAL RENT	1,000,000	1,000,000			0	0.00	

22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES	2,000,000	2,000,000				0	0.00
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	8,000,000	8,000,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000				0	0.00
22022703	LEGAL SERVICES	12,000,000	12,000,000				0	0.00
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	40,000,000	40,000,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000	15,000,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST	20,000,000	20,000,000				0	0.00
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	200,000	200,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	6,000,000	6,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	20,000,000	20,000,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000				0	0.00
22022007	WELFARE PACKAGES	2,000,000	2,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000	14,000,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000	200,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	1,500,000	1,500,000				0	0.00
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							

22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		1,256,025,000	1,350,025,000				152,733,932	11.31

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AREA COURT '032605400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	235,000,000	235,000,000	27,818,720	26,127,434	26,927,434	80,873,589	34.41
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000				0	0.00
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	1,384,000	1,384,000				0	0.00
22022202	TELEPHONE CHARGES	200,000	200,000				0	0.00

22022203	INTERNET ACCESS CHARGES	100,000	100,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	50,000	50,000				0	0.00
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	26,000	26,000				0	0.00
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000	50,000				0	0.00
22022302	BOOKS	5,000,000	5,000,000				0	0.00
22022303	NEWSPAPERS	25,000	25,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000	50,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	15,000	15,000				0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	22,000	22,000				0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000	850,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	350,000	350,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	225,000	225,000				0	0.00
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	250,000	250,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	350,000	350,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	316,000	316,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	230,000	230,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							

22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	10,000	10,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	200,000	200,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	150,000	150,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	50,000	50,000				0	0.00
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000	39,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ALLOWANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							

TOTAL RECURRENT EXPENDITURE	257,242,000	257,242,000				80,873,589	31.44
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**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SHARIA COURT OF APPEAL

O32605300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	78,000,000	78,000,000	7,408,758	7,271,835	6,821,835	21,502,428	27.57
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000	15,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	600,000	600,000				0	0.00
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	300,000	300,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS	75,000	75,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	525,000	525,000				0	0.00

22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	315,000	315,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000	525,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	750,000	750,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING	5,000,000	10,000,000			0	0.00
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	252,000	252,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	3,682,000	3,682,000			0	0.00
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	2,100,000	2,100,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL	15,000,000	15,000,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	52,000	52,000			0	0.00
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						

22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		121,751,000	136,751,000				21,502,428	15.72

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

JUDICIAL SERVICE COMMISSION

Q31801100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	49,200,000	49,200,000	1,571,216	1,058,629	1,258,629	3,888,474	7.90
21010101	SALARY							

21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000	9,500,000			0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	937,000	937,000			0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	1,200,000	1,200,000			0	0.00	
22022202	TELEPHONE CHARGES	150,000	150,000			0	0.00	
22022203	INTERNET ACCESS CHARGES	1,150,000	1,150,000			0	0.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES	80,000	80,000			0	0.00	
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	97,000	97,000			0	0.00	
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400,000	400,000			0	0.00	
22022302	BOOKS							
22022303	NEWSPAPERS	25,000	25,000			0	0.00	
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000	50,000			0	0.00	
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	75,000	75,000			0	0.00	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000	80,000			0	0.00	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000			0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000			0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000	75,000			0	0.00	
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	25,000	25,000			0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	150,000	150,000			0	0.00	
22022406	OTHER MAINTENANCE SERVICES	58,000	58,000			0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							

22022501	LOCAL TRAINING	2,000,000	2,000,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING	100,000	100,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	130,000	130,000				0	0.00
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	520,000	520,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	250,000	250,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS	5,200,000	5,200,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000	4,100,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	4,100,000	4,100,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	67,000	67,000				0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							

22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		86,869,000	86,869,000				3,888,474	4.48

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	63,000,000	63,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	60,000,000	60,000,000				0	0.00

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	21,000,000	21,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	11,000,000	11,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	17,000,000	17,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	689,000	689,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							

22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	109,000	109,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	25,000,000	25,000,000			0	0.00	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		202,798,000	202,798,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE INDEPENDENT ELECTORAL COMMISSION

O14800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	8,134,000	8,134,000	4,003,469	3,287,326	3,455,526	10,746,321	132.12
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	4,000,000	4,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000	7,500,000	100,000		3,800,000	3,900,000	52.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	3,000,000		100,000		100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,000,000				0	0.00
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000	50,000	50,000	100,000	200,000	10.00
22022202	TELEPHONE CHARGES	1,700,000	1,700,000				0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES						0	
22022205	WATER RATES	1,000,000	1,000,000				0	0.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,800,000	2,800,000		50,000	50,000	1.79
22022302	BOOKS	1,400,000	1,400,000			0	0.00
22022303	NEWSPAPERS	1,000,000	1,000,000			0	0.00
22022304	MAGAZINES & PERIODICALS	700,000	700,000			0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING	1,000,000	1,000,000			0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING	2,000,000	2,000,000			0	0.00
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000	1,000,000			0	0.00
22022605	CLEANING & FUMIGATION SERVICES	1,500,000	1,500,000			0	0.00
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000	1,000,000			0	0.00
22022703	LEGAL SERVICES	1,000,000	1,000,000			0	0.00
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000			0	0.00
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						

220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	2,000,000	2,000,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000			0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	1,000,000			0	0.00
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301							
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
	TOTAL RECURRENT EXPENDITURE	57,834,000	66,834,000			14,996,321	22.44

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	35,000,000	35,000,000	5,808,011	6,048,163	5,835,858	17,692,031	50.55
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000	1,000,000	1,100,000	1,000,000	3,100,000	62.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000				0	0.00
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES	759,000	759,000			300,000	300,000	39.53
22022202	TELEPHONE CHARGES	525,000	525,000				0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000			200,000	200,000	20.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000	3,000,000	1,000,000	900,000	400,000	2,300,000	76.67
22022302	BOOKS							
22022303	NEWSPAPERS	64,000	64,000				0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000	200,000	500,000	600,000	1,300,000	65.00
22022305	PRINTING OF NON SECURITY DOCUMENTS						0	
22022306	PRINTING OF SECURITY DOCUMENTS	2,608,000	2,608,000			500,000	500,000	19.17
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000	800,000	500,000		1,300,000	26.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,520,000	2,520,000				0	0.00

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000	3,050,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000	7,000,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES	710,000	710,000				0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	3,625,000	3,625,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	50,000	50,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)	150,000	150,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203	INSURANCE PREMIUM							
220301	STAFF LOANS & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							

220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		88,061,000	88,061,000				26,692,031	30.31

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES **CODE: O12500600100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	212,834,000	212,834,000		39,144,146	38,594,025	77,738,171	36.53
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							

210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	100,000	80,000	50,000	230,000	23.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,500,000	1,500,000	100,000	100,000	50,000	250,000	16.67	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	40,000	60,000	80,000	180,000	18.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000			100,000	100,000	5.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL	436,000	436,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	1,575,000	1,575,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOAN & ADVANCES	545,000	545,000			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		220,900,000	220,900,000				78,498,171	35.54

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

KASHIM IBRAHIM COLLEGE OF EDUCATION

'051701900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	850,000,000	850,000,000	234,236,494	226,844,444	223,604,341	684,685,279	80.55
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	20,000,000	20,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	100,000	100,000	200,000	400,000	20.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	3,000,000	3,000,000	100,000	100,000	100,000	300,000	10.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							

22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
2202223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	60,000	80,000	60,000	200,000	6.67
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
2202224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	100,000	80,000		180,000	6.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
2202225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
2202226	OTHER SERVICES - GENERAL	30,000,000	30,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
2202227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
2202228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
2202229	FINANCIAL CHARGES - GENERAL							

22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		911,000,000	911,000,000				685,765,279	75.28

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	717,500,000	717,500,000	150,251,946	145,839,569	141,161,830	437,253,345	60.94
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000	120,000	150,000	100,000	370,000	18.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	40,000	100,000	100,000	240,000	24.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000	100,000	110,000	80,000	290,000	29.00
22022302	BOOKS	1,000,000	1,000,000	100,000		80,000	180,000	18.00
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000	1,500,000				0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,000,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							

22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		727,000,000	727,000,000				438,333,345	60.29

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RAMAT POLYTECHNIC '051701800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	1,023,475,000	1,023,475,000	354,964,278	350,227,831	341,479,207	1,046,671,315	102.27
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	10,000,000	10,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							

210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	3,116,000	3,116,000	210,000	150,000	200,000	560,000	17.97	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,050,000	1,050,000	50,000	60,000	60,000	170,000	16.19	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	100,000	150,000	50,000	300,000	30.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000			50,000	50,000	5.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE /IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	400,000	400,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								

22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	519,000	519,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	1,000,000	1,000,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	1,041,650,000	1,041,650,000	355,324,278			1,047,751,315	100.59

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE LIBRARY BOARD '051700800100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST	125,000,000						
2101	SALARY							
210101	SALARIES AND WAGES	126,000,000	126,000,000	18,717,100	18,496,943	18,947,319	56,161,361	44.57
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	8,000,000	8,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	200,000	150,000	100,000	450,000	45.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	3,000,000	3,000,000			50,000	50,000	1.67
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	100,000	150,000	150,000	400,000	20.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							

22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	2,000,000	2,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
22022710								
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							

22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		148,000,000	148,000,000				57,061,361	38.55

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF EDUCATION WAKA-BIU		'051701900200						
ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								

21	PERSONNEL COST							
2101	SALARY	890,000,000	890,000,000	128,625,849	127,009,101	124,816,597	380,451,546	42.75
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	1,512,000	1,512,000	120,000	140,000	150,000	410,000	27.12
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	140,000	140,000	100,000	380,000	38.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,500,000	100,000	80,000	60,000	240,000	16.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000			50,000	50,000	1.67
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL	3,000,000	3,000,000			0	0.00
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF AND ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						

22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		904,512,000	904,512,000				381,531,546	42.18

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY	'051701000100	
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ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	520,000,000	520,000,000	67,426,518	66,783,655	65,514,506	199,724,680	38.41
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	7,000,000				0	0.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							

21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000	50,000			50,000	5.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	100,000			100,000	10.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000		100,000	100,000	200,000	10.00	
22022202	TELEPHONE CHARGES	500,000	500,000				0	0.00	
22022203	INTERNET ACCESS CHARGES	500,000	500,000		50,000		50,000	10.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES						0		
22022205	WATER RATES	1,000,000	1,000,000				0	0.00	
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK	200,000	200,000				0	0.00	
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	500,000			50,000	50,000	10.00	
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS	400,000	400,000				0	0.00	
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	1,000,000				0	0.00	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000	500,000				0	0.00	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	200,000	200,000				0	0.00	
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000	300,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000	440,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	770,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000	165,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	275,000	275,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	990,000	990,000				0	0.00	
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								

22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST	123,000	123,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000	114,000			0	0.00
22022803	PLANT / GENERATOR FUEL COST	139,000	139,000			0	0.00
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL						
22022001	REFRESHMENT & MEALS	190,000	190,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES	50,000	50,000			0	0.00
22022007	WELFARE PACKAGES	50,000	50,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000			0	0.00
22022009	SPORTING ACTIVITIES	50,000	50,000			0	0.00
22022010	DIRECT TEACHING & LABORATORY COST	50,000	50,000			0	0.00
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203	STAFF LOANS						
220301	STAFF LOANS						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS						
220402	FOREIGN GRANTS AND CONTRIBUTIONS						
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						

2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		539,856,000	539,856,000				200,174,680	37.08

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

'051700300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	497,000,000	497,000,000	18,636,057	17,878,342	17,099,759	53,614,158	10.79
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION						0	
210201	ALLOWANCES	125,000,000	125,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	3,000,000	3,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	200,000,000	200,000,000			37,000,000	37,000,000	18.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	10,000,000	10,000,000				0	0.00
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000		5,409,800	5,409,800	54.10	
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000			0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	20,000,000	20,000,000			0	0.00	
	TOTAL RECURRENT EXPENDITURE	876,000,000	876,000,000			96,023,958	10.96	

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

BORNO STATE SCHOLARSHIP BOARD

'051705600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	14,000,000	14,000,000	345,716	392,915	487,313	1,225,943	8.76
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000			1,894,000	1,894,000	37.88
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000	200,000		1,091,000	1,291,000	43.03
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	3,000,000	100,000			100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000	3,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						0	
220222	UTILITIES - GENERAL	500,000	500,000			545,000	545,000	109.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000		50,000	100,000	150,000	7.50
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000		150,000	500,000	650,000	65.00
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							

220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000			500,000	500,000	100.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	300,000	300,000			100,000	100,000	33.33
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	60,000	60,000			55,000	55,000	91.67
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000			500,000	500,000	50.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							

22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203	STAFF LOAN & ADVANCES							
220301	STAFF LOAN & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		33,360,000	33,360,000	645,716		20,579,000	7,010,943	21.02

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSITY	'051702100100	
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ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2							
21	PERSONNEL COST						
2101	SALARY						
210101	SALARIES AND WAGES	350,000,000	350,000,000			0	0.00
21010101	SALARY						
21010102	OVER TIME PAYMENTS						
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES						
2102	ALLOWANCES AND SOCIAL CONTRIBUTION						
210201	ALLOWANCES						

21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000				0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022601	SECURITY SERVICES							

22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000			0	0.00	
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000			0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							

22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		364,100,000	364,100,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NOMADIC EDUCATION '051701100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	12,096,000	12,096,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,752,000	1,752,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	262,000	262,000	50,000	100,000	50,000	200,000	76.34
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	105,000	105,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	105,000	105,000	100,000	50,000	100,000	250,000		238.10
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	SECURITY SERVICES								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								

220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							

220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	14,320,000	14,320,000				450,000	3.14

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

EDUCATION ENDOWMENT FUND

'051706500100

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	7,468,000	7,468,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,000,000	1,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	250,000	250,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							

22022304	MAGAZINES & PERIODICALS						
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL						
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL	100,000	100,000			0	0.00
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
22022710							
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
220229	FINANCIAL CHARGES - GENERAL	20,000	20,000			0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	250,000	250,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						

21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	300,000,000	300,000,000	24,457,501	21,947,029	22,348,436	68,752,965	22.92	
21010101	SALARY	21,000,000	21,000,000				0	0.00	
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	1,000,000	750,000	700,000	2,450,000	49.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	6,000,000	6,000,000	250,000	250,000	300,000	800,000	13.33	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	70,000,000	105,000,000	5,195,500		19,050,000	24,245,500	23.09	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	10,000,000	10,000,000	1,250,000	2,000,000	1,000,000	4,250,000	42.50	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING	25,000,000	25,000,000	500,000	3,589,000	7,395,000	11,484,000	45.94
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000			1,000,000	1,000,000	50.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203	STAFF LOANS							
220301	STAFF LOANS							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000	100,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							

2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	450,200,000	485,200,000				112,982,465	23.29

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

'021600100100

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	715,269,000	715,269,000	110,646,060	109,298,538	106,448,394	326,392,992	45.63
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							

2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	8,000,000	8,000,000	2,000,000	1,800,000	3,540,000	7,340,000	91.75	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	5,000,000	5,000,000	400,000	400,000	1,000,000	1,800,000	36.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	600,000	800,000	1,000,000	2,400,000	48.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000			1,000,000	1,000,000	14.29	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								

22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000			2,650,000	2,650,000	26.50
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		760,269,000	760,269,000				341,582,992	44.93

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO LIVESTOCK PROJECT 21511100100

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY	10,000,000	10,000,000				0	0.00
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	250,000	250,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL& TRANSPORT - GENERAL	250,000	250,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	500,000	500,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							

22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	250,000	250,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES	50,000	50,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	11,700,000	11,700,000	0	0	11,700,000	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	25,000,000	25,000,000	188,796	283,194	283,194	755,183	3.02
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	5,000,000	5,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	1,000,000	1,000,000	400,000	400,000	200,000	1,000,000	100.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	1,000,000	600,000	200,000	1,800,000	90.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	1,000,000	3,600,000	5,000,000	9,600,000	192.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000		1,000,000		1,000,000	100.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000		500,000	300,000	800,000	80.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	600,000	200,000	100,000	900,000	90.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000			100,000	100,000	100.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000	1,920,000	300,000	850,725	3,070,725	102.36
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS	1,000,000	1,000,000			800,000	800,000	80.00

2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000			1,000,000	1,000,000	50.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	47,100,000	47,100,000				20,825,908	44.22

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		REVISOR	REVISED BUDGET 2020					
ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							

21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,500,000	2,500,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							

22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		26,500,000	26,500,000	0		26,500,000	0	0.00
		48,000,000						

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		'055300600100						
ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	13,000,000	13,000,000	471,989	707,984	707,984	1,887,958	14.52
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES	1,974,000	1,974,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	30,000,000	80,000,000	2,000,000	1,700,000	2,000,000	5,700,000	7.13
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	44,000	44,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							

22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	4,400,000	4,400,000	1,000,000	600,000	500,000	2,100,000	47.73	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	80,000,000	80,000,000			19,488,000	19,488,000	24.36	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000			500,000	500,000	10.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	20,000,000	20,000,000				0	0.00	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	30,000,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	60,000,000	100,000,000		700,000		700,000	0.70	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								

22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	4,000,000	9,000,000			0	0.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							
220301	STAFF LOANS AND ADVANCES						
2204	GRANTS AND CONTRIBUTIONS GENERAL						
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000			0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000			0	0.00
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION						
22040204	EXTERNAL FINANCIAL OBLIGATIONS						
2205	SUBSIDIES GENERAL						
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS						
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						
22050102	MEAL SUBSIDY						
22050103							
22050104	PETROLEUM/ENERGY SUBSIDY						
22050105	EDUCATION SUBSIDY						
22050106	AGRICULTURAL INPUTS SUBSIDY						
22050107	HEALTH SUBSIDY						
22050108	RELIGIOUS PILGRIMAGE SUBSIDY						
220502	SUBSIDY TO PRIVATE COMPANIES						
22050201	SUBSIDY TO PRIVATE COMPANIES						
2207	TRANSFERS-PAYMENT						
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE						
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE						
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS						
22070104	CRF REVENUE REMITTANCE BY PSEs						
2208	TRANSFERS-PAYMENT TO INDIVIDUALS						
220801	TRANSFERS-PAYMENT TO INDIVIDUALS						
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED						
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP						
2209	LOSS ON FOREIGN EXCHANGE						
220901	LOSS ON FOREIGN EXCHANGE						
22090101	LOSS ON FOREIGN EXCHANGE						
23	RESEARCH AND DEVELOPMENT - RECURRENT						
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)						

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	243,418,000	443,418,000				30,375,958	6.85

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Agency for sustainable Development for Humanitain Responses

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2		REVISED BUDGET 2020						
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							

22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022312	FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	70,000,000	100,000,000		20,000,000	17,000,000	37,000,000	37.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		70,000,000	100,000,000				37,000,000	37.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Agency for public procurement

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							

21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							

22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000	80,500,000		80,500,000	80.50	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		50,000,000	100,000,000			0	80,500,000	80.50

Fiscal Responsibility Commission

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							

22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	30,000,000	100,000,000			0	0.00	
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	TOTAL RECURRENT EXPENDITURE	30,000,000	100,000,000				0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Contributory Healthcare Management Agency

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							

22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	30,000,000	100,000,000		25,000,000		25,000,000	25.00

22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		30,000,000	100,000,000				25,000,000	25.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES							
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22022701	FINANCIAL CONSULTING						
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES						
22022704	ENGINEERING SERVICES						
22022705	ARCHITECTURAL SERVICES						
22022706	SURVEYING SERVICES						
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS						
220228	FUEL & LUBRICANTS - GENERAL						
22022801	MOTOR VEHICLE FUEL COST						
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST						
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
220229	FINANCIAL CHARGES - GENERAL						
22022901	BANK CHARGES (OTHER THAN INTEREST)						
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000		10,000,000	10,000,000	10.00
22022001	REFRESHMENT & MEALS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
2203							

220301	STAFF LOANS AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050103								
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
TOTAL RECURRENT EXPENDITURE		50,000,000	100,000,000				10,000,000	10.00