

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE 011100100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	175,000,000	46,819,756	44,981,761	91,801,517	52.46
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	130,000,000	11,274,000	6,525,000	17,799,000	13.69
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000	31,056,300	39,717,000	70,773,300	35.39
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	110,000,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	147,000,000	13,550,800	30,639,520	44,190,320	30.06
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	2,000,000		100,000	100,000	5.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	12,000,000	15,000,000	100,000	15,100,000	125.83
22022205	WATER RATES	5,000,000		100,000	100,000	2.00
22022206	SEWAGE CHARGES					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	2,492,120	5,000,000	7,492,120	37.46
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000		100,000	100,000	2.00
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000		200,000	200,000	2.00
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING	15,000,000	1,050,000	100,000	1,150,000	7.67
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	780,000	35,000,000	35,780,000	17.89
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000		100,000	100,000	20.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000		100,000	100,000	20.00
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	41,400,000	23,700,000	65,100,000	32.55
22022402	MAINTENANCE OF OFFICE FURNITURE	60,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	11,000,000	35,320,105	46,320,105	46.32
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS	30,000,000		100,000	100,000	0.33
22022406	OTHER MAINTENANCE SERVICES	5,000,000		100,000	100,000	2.00
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	20,000,000		21,720,000	21,720,000	108.60
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	5,000,000		100,000	100,000	2.00
22022502	INTERNATIONAL TRAINING	5,000,000		100,000	100,000	2.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT			4,000,000	4,000,000	
22022603	RESIDENTIAL RENT				0	
22022604	SECURITY VOTE (IOPERATIONS)	4,000,000,000	196,112,185	269,211,399	465,323,584	11.63
22022605	CLEANING & FUMIGATION SERVICES	5,000,000		100,000	100,000	2.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000		50,000	50,000	1.00
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING	6,000,000		100,000	100,000	1.67
22022709	AUDITING OF ACCOUNTS					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					

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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	100,000,000		100,000	100,000	0.10
22022803	PLANT / GENERATOR FUEL COST	100,000,000	180,000	20,700,000	20,880,000	20.88
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				0	
22022001	REFRESHMENT & MEALS	80,000,000	10,000,000	25,996,600	35,996,600	45.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000,000	79,116,000		79,116,000	79.12
22022003	PUBLICITY & ADVERTISEMENTS1525665.80	100,000,000	59,600,000	67,876,160	127,476,160	127.48
22022004	MEDICAL EXPENSES-LOCAL	5,000,000		1,982,433	1,982,433	39.65
22022006	POSTAGES & COURIER SERVICES	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		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		50,000	50,000	1.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS					
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000		100,000	100,000	1.00
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>5,979,000,000</b>			<b>1,153,851,139</b>	<b>19.30</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

<b>DEPUTY GOVERNOR'S OFFICE O11100100200</b>						
<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>TOTAL</b>	<b>PERFORMANCE (%)</b>
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000	4,046,000	10,500,000	14,546,000	48.49
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000	23,602,000	13,190,500	36,792,500	73.59

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	27,500,000	27,500,000	55.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	40,000,000		0	0.00
<b>220222</b>	<b>UTILITIES - GENERAL</b>			0	
22022204	SATELLITE BROADCAST CHARGES	10,000,000	2,000,000	2,000,000	20.00
22022203	INTERNET ACCESS CHARGES	15,000,000	3,500,000	3,500,000	23.33
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000	3,000,000	3,000,000	37.50
22022302	BOOKS	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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	1,300,000	1,300,000	4.33
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	750,000	750,000	15.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	2,000,000	2,000,000	13.33
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	20,000,000		0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	35,000,000		15,000,000	42.86
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES	200,000		0	0.00
22022908	INSURANCE PREMIUM	10,000,000		0	0.00
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	30,000,000		5,500,000	18.33
22022002	HONORARIUM & SITTING ALLOWANCE	20,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022003	ADHOC DUTIES	1,200,000,000		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				
<b>2203</b>	<b>STAFF LOAN</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	5,000,000		0	0.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	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				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,590,200,000</b>			<b>112,838,500</b>	<b>7.10</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

**O11101800100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				<b>0</b>	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				<b>0</b>	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				<b>0</b>	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				<b>0</b>	
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>

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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
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				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL</b>	<b>17,000,000</b>		<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION O1110180010C**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>800,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>700,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>11,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
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				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				

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	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2					0	
21	PERSONNEL COST				0	
2101	SALARY				0	
210101	SALARIES AND WAGES	155,000,000	19,229,515	18,616,594	37,846,109	24.42
21010101	SALARY OF POLITICAL OFFICE HOLDERS/SEVERANCE GRATUITY	600,000,000	169,312,905	192,966,036	362,278,940	60.38
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			0	0.00
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	5,000,000	5,000,000	10,000,000	62.50
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	1,500,000	1,000,000	2,500,000	62.50
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	4,500,000	1,000,000	5,500,000	36.67
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	20,000,000	1,000,000	1,000,000	2,000,000	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	5,000,000		1,000,000	1,000,000	20.00
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT	10,000,000		1,900,000	1,900,000	19.00
22022603	RESIDENTIAL RENT	30,000,000		2,000,000	2,000,000	6.67
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>20.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	<b>200,000</b>		<b>100,000</b>	<b>100,000</b>	<b>50.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>	<b>18,000,000</b>	<b>5,000,000</b>	<b>23,000,000</b>	<b>23.00</b>
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES (NYSC ACTIVITIES)	<b>50,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>2.00</b>
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					
<b>2203</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,260,200,000</b>	<b>218,542,420</b>		<b>218,542,420</b>	<b>17.34</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

HEAD OF SERVICE, O12500100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>254,000,000</b>	<b>11,726,336</b>	<b>12,110,308</b>	<b>23,836,644</b>	<b>9.38</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,000,000</b>	<b>2,000,000</b>	<b>1,200,000</b>	<b>3,200,000</b>	<b>29.09</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>21030104</b>	<b>SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE</b>	<b>367,000,000</b>			<b>0</b>	<b>0.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>1,500,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>1,500,000</b>	<b>100.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					



22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	2,102,400	300,000	2,402,400	4.80
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>		<b>300,000</b>	<b>300,000</b>	<b>30.00</b>
22022023	INTERNET ACCESS CHARGES	1,000,000		300,000	300,000	30.00
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS	500,000		200,000	200,000	40.00
22022304	MAGAZINES & PERIODICALS				0	
22022305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	2,000,000	300,000	2,300,000	11.50
22022306	PRINTING OF SECURITY DOCUMENTS	16,000,000	1,500,000	300,000	1,800,000	11.25
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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		100,000	100,000	20.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000		300,000	300,000	8.57
22022405	MAINTENANCE OF PLANTS/GENERATORS	500,000		100,000	100,000	20.00
22022406	OTHER MAINTENANCE SERVICES	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>				0	
22022501	LOCAL TRAINING	100,000,000	5,900,000	12,000,000	17,900,000	17.90
22022502	INTERNATIONAL TRAINING	60,000,000		300,000	300,000	0.50
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				0	
22022601	SECURITY SERVICES	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		100,000	100,000	33.33
22022606	LAND USE CHARGES				0	
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>120,000,000</b>		<b>300,000</b>	<b>300,000</b>	<b>0.25</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	500,000		100,000	100,000	20.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000		50,000	50,000	50.00
22022003	PUBLICITY & ADVERTISEMENTS	200,000		50,000	50,000	25.00
22022004	MEDICAL EXPENSES-LOCAL	100,000		50,000	50,000	50.00
22022006	POSTAGES & COURIER SERVICES				0	
22022007	WELFARE PACKAGES	200,000		50,000	50,000	25.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	27,275,000	18,800,000	46,075,000	46.08
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000	100,000	100,000	200,000	50.00
22022021	ELECTION-LOGISTICS SUPPORT				0	
22022037	MARGIN FOR INCREASE IN COSTS	500,000	100,000	100,000	200,000	40.00
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					

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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,125,400,000</b>			<b>80,677,400</b>	<b>7.17</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**ESTABLISHMENT O12500500100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>28,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,500,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>150,000</b>	<b>20,000</b>	<b>170,000</b>	<b>11.33</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>		<b>5,000</b>	<b>5,000</b>	<b>1.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>		<b>5,000</b>	<b>5,000</b>	<b>1.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>		<b>5,000</b>	<b>5,000</b>	<b>1.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>		<b>5,000</b>	<b>5,000</b>	<b>0.50</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>600,000</b>		<b>5,000</b>	<b>5,000</b>	<b>0.83</b>
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>400,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>34,500,000</b>			<b>195,000</b>	<b>0.57</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,675,000</b>	<b>1,699,747</b>	<b>1,699,747</b>	<b>3,399,494</b>	<b>92.50</b>
21010101	SALARY				0	
21010102	OVER TIME PAYMENTS				0	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				0	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>925,000</b>			<b>0</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>50,000</b>	<b>40,000</b>	<b>90,000</b>	<b>9.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>50,000</b>	<b>40,000</b>	<b>90,000</b>	<b>45.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>		<b>30,000</b>	<b>30,000</b>	<b>6.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>600,000</b>	<b>50,000</b>	<b>30,000</b>	<b>80,000</b>	<b>13.33</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>		<b>30,000</b>	<b>30,000</b>	<b>6.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
22022503	N/A					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>		<b>60,000</b>	<b>60,000</b>	<b>6.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>		<b>10,000</b>	<b>10,000</b>	<b>10.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>10,000</b>	<b>10,000</b>	<b>2.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>9,000,000</b>		<b>400,000</b>	<b>4.44</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>6,800,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000		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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	300,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	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				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				

<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>43,800,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**CABINET SECRETARIAT OFFICE (Political, Cabinet & Council Affairs) 011101700100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>10,800,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>800,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					

<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>18,000,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**LAGOS LIAISON OFFICE**                      **O11102100101**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,730,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					



<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>300,000</b>	<b>50,000</b>	<b>350,000</b>	<b>17.50</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>		<b>50,000</b>	<b>50,000</b>	<b>5.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>400,000</b>		<b>50,000</b>	<b>50,000</b>	<b>12.50</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>50,000</b>	<b>50,000</b>	<b>5.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>200,000</b>		<b>50,000</b>	<b>50,000</b>	<b>25.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>400,000</b>		<b>50,000</b>	<b>50,000</b>	<b>12.50</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>6,730,000</b>			<b>600,000</b>	<b>8.92</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	21,000,000			0	0.00
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES	1,570,000			0	0.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	1,000,000	250,000	1,250,000	25.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	2,000,000	500,000	250,000	750,000	37.50
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,000,000		2,000,000	2,000,000	33.33
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>250,000</b>	<b>250,000</b>	<b>5.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>600,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,000,000</b>	<b>250,000</b>	<b>250,000</b>	<b>4.17</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

TOTAL RECURRENT EXPENDITURE	47,170,000		4,500,000	9.54
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**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**DEPARTMENT OF PARASTATALS '011100700200**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>8,190,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>260,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>260,000</b>			<b>0</b>	<b>0.00</b>
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	FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>170,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					

22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>300,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>10,580,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	<b>90,000</b>		<b>0</b>	<b>0.00</b>
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				

22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,690,000</b>			<b>0</b>	<b>0.00</b>

## BORNO STATE BUDGET 2020

### RECURRENT EXPENDITURE

**STATE EMERGENCY MANAGEMENT AGENCY (SEMA) 11100800100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>80,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,723,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>4,320,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>7,590,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,900,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>5,940,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>8,627,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>128,600,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>			<b>N</b>	<b>N</b>		
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>347,252,000</b>	<b>165,158,882</b>	<b>162,793,706</b>	<b>327,952,588</b>	<b>94.44</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>33,600,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					



21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	2,000,000	500,000	2,500,000	50.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	500,000	400,000	900,000	15.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	2,000,000	500,000	200,000	700,000	35.00
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	1,208,000		300,000	300,000	24.83
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)					
22022313	<b>MAINTENANCE SERVICES - GENERAL</b>	2,000,000		300,000	300,000	15.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE	7,000,000		300,000	300,000	4.29
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	2,000,000		500,000	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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS	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					
<b>2203</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
220301	STAFF LOANS & ADVANCES					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
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					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>408,060,000</b>			<b>5,500,000</b>	<b>1.35</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY '021502100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>	<b>PERSONNEL COST</b>					
<b>21</b>	<b>SALARY</b>					
2101	SALARIES AND WAGES					
210101	SALARIES AND WAGES	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			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					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	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	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	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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>525,000</b>	<b>50,000</b>	<b>50,000</b>	<b>9.52</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>228,000</b>	<b>50,000</b>	<b>50,000</b>	<b>21.93</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>114,000</b>	<b>50,000</b>	<b>50,000</b>	<b>43.86</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,102,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>119,407,000</b>			<b>650,000</b>	<b>0.54</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME '021511500100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>355,400,000</b>	<b>35,654,074</b>	<b>33,340,577</b>	<b>68,994,651</b>	<b>19.41</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>500,000</b>	<b>300,000</b>	<b>800,000</b>	<b>80.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>300,000</b>	<b>330,000</b>	<b>630,000</b>	<b>63.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>700,000</b>	<b>300,000</b>	<b>1,000,000</b>	<b>100.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>300,000</b>	<b>300,000</b>	<b>30.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>200,000</b>	<b>200,000</b>	<b>20.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>		<b>50,000</b>	<b>50,000</b>	<b>50.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>47,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
220301	STAFF LOANS & ADVANCES					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT</b>	<b>360,547,000</b>			<b>2,980,000</b>	<b>0.83</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE FERTILIZER COMPANY '02150200101**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>200,000</b>	<b>50,000</b>	<b>250,000</b>	<b>100.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>300,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>33.33</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>40.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</b>		<b>50,000</b>	<b>50,000</b>	<b>20.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>300,000</b>		<b>50,000</b>	<b>50,000</b>	<b>16.67</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					

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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT</b>	<b>1,890,000</b>			<b>550,000</b>	<b>29.10</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MOHAMET LAWAN COLLEGE OF AGRICULTURE** '021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>314,000,000</b>	<b>76,666,228</b>	<b>74,635,642</b>	<b>151,301,870</b>	<b>48.19</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>25,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>160,000</b>	<b>50,000</b>	<b>210,000</b>	<b>10.50</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>100,000</b>	<b>50,000</b>	<b>150,000</b>	<b>7.50</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>100,000</b>	<b>50,000</b>	<b>150,000</b>	<b>3.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>		<b>50,000</b>	<b>50,000</b>	<b>1.67</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>5.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>1.67</b>
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				
<b>2203</b>	<b>STAFF LOANS</b>	<b>250,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT</b>	<b>355,350,000</b>		<b>670,000</b>	<b>0.19</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM

O22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
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2			N	N		
21	<b>PERSONNEL COST</b>					
2101	<b>SALARY</b>					
210101	<b>SALARIES AND WAGES</b>	105,000,000	23,431,403	22,799,226	46,230,629	44.03
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	<b>ALLOWANCES</b>	10,000,000	16,083,080		16,083,080	160.83
21020101	NON REGULAR ALLOWANCES					
210202	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	<b>SOCIAL BENEFITS</b>					
210301	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	<b>OTHER RECURRENT COSTS</b>					
2202	<b>OVERHEAD COST</b>					
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	4,300,000	1,500,000	600,000	2,100,000	48.84
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	<b>UTILITIES - GENERAL</b>	1,050,000	400,000	300,000	700,000	66.67
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	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	2,100,000	1,100,000	300,000	1,400,000	66.67
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	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	<b>TRAINING - GENERAL</b>	1,500,000		200,000	200,000	13.33
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	<b>OTHER SERVICES - GENERAL</b>	2,000,000		400,000	400,000	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	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	525,000		300,000	300,000	57.14
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	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
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	<b>FINANCIAL CHARGES - GENERAL</b>	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,575,000</b>	<b>600,000</b>	<b>600,000</b>	<b>38.10</b>
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				
<b>2203</b>	<b>STAFF LOANS &amp; ADVANCES</b>				
220301	STAFF LOANS & ADVANCES				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>133,376,000</b>		<b>21,883,080</b>	<b>16.41</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MAIDUGURI INTERNATIONAL HOTEL**

**'022205200200**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					

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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				

<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>2,000,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MAIDUGURI KANO MOTOR PARK AND MARKET '022205400200**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,700,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>600,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF LOANS</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
220301	STAFF LOANS					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
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					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>23,850,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BOPLAS INDUSTRIES LIMITED**

**'022205700100**

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

21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	<b>OTHER RECURRENT COSTS</b>				
2202	<b>OVERHEAD COST</b>				
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	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	<b>UTILITIES - GENERAL</b>	1,000,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	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	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	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	<b>MAINTENANCE SERVICES - GENERAL</b>				
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	<b>TRAINING - GENERAL</b>	1,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	<b>OTHER SERVICES - GENERAL</b>	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	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	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	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	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	<b>FINANCIAL CHARGES - GENERAL</b>	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	<b>MISCELLANEOUS EXPENSES GENERAL</b>	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			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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>63,109,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED '022202100600

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

<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>15,500,000</b>		<b>0</b>	<b>0.00</b>



**RECURRENT EXPENDITURE**

MAIDUGURI MONDAY MARKET CO. LTD

'02205400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>100,500,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,400,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES				<b>0</b>	
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>300,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LONS</b>	<b>400,000</b>		<b>0</b>	<b>0.00</b>
220301	STAFF LONS				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
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				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>117,680,000</b>		<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO WIRE AND NAIL COMPANY LTD**

**'02202100400**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
210101	SALARIES AND WAGES	7,500,000	1,434,719	1,434,719	2,869,438	38.26
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>800,000</b>			<b>0</b>	<b>0.00</b>
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
220221	TRAVEL & TRANSPORT - GENERAL	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					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>50,000</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>80.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>70,000</b>	<b>140.00</b>
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)	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>70,000</b>	<b>140.00</b>
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>	<b>25,000</b>		<b>25,000</b>	<b>50.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>	<b>25,000</b>	<b>60,000</b>	<b>85,000</b>	<b>85.00</b>
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					
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>50,000</b>			<b>0</b>	<b>0.00</b>
220301	GRANTS AND CONTRIBUTIONS GENERAL					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					

<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>8,750,000</b>			<b>340,000</b>	<b>3.89</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO INVESTMENT COMPANY LTD '022220190100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	23,000,000			0	0.00
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES	1,864,000			0	0.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE	1,325,000			0	0.00
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
21030102	PENSION	1,852,000			0	0.00
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	418,000			0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	94,000			0	0.00
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES	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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	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	FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT	183,000			0	0.00
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					

22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES	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			0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	110,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	82,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS	107,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	31,000			0	0.00
22022007	WELFARE PACKAGES	294,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	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			0	0.00
22022042	RECURRENT ADJUSTMENT					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>45,853,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED '02202100200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	22,000,000	6,773,818	6,720,502	13,494,320	61.34
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					

21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>100,000</b>	<b>20,000</b>	<b>120,000</b>	<b>6.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>50,000</b>	<b>20,000</b>	<b>70,000</b>	<b>7.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>		<b>250,000</b>	<b>250,000</b>	<b>25.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,000,000</b>		<b>545,000</b>	<b>545,000</b>	<b>27.25</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>		<b>400,000</b>	<b>400,000</b>	<b>80.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>		<b>2,100,000</b>	<b>2,100,000</b>	<b>42.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>150,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOAN AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>35,000,000</b>			<b>3,485,000</b>	<b>9.96</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOTELS LIMITED**

**'022205200100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>33,000,000</b>	<b>19,062,432</b>		<b>19,062,432</b>	<b>57.76</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>200,000</b>			<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>500,000</b>			<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>100,000</b>			<b>0</b>	<b>0.00</b>
22022302	BOOKS	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE	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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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		0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	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				
<b>2203</b>	<b>STAFF LOAN AND ADVANCES</b>	200,000		0	0.00
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
220402	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>41,600,000</b>		<b>0</b>	<b>0.00</b>



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO SUPPLY COMPANY

'022206000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>13,000,000</b>	<b>3,484,099</b>	<b>3,427,847</b>	<b>6,911,946</b>	<b>53.17</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>15,000,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF EDUCATION**                      **O51700100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	300,000,000	48,745,431	46,153,666	94,899,098	31.63
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES	12,000,000		3,960,000	3,960,000	33.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	1,000,000	1,000,000	2,000,000	66.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>500,000</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>100.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>5,000,000</b>	<b>100,000</b>	<b>1,200,000</b>	<b>1,300,000</b>	<b>26.00</b>
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 (STUDENTS UNIFORMS)	<b>90,000,000</b>	<b>29,000,000</b>	<b>3,000,000</b>	<b>32,000,000</b>	<b>35.56</b>
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	<b>900,000,000</b>		<b>12,000,000</b>	<b>12,000,000</b>	<b>1.33</b>
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>700,000</b>	<b>1,750,000</b>	<b>2,450,000</b>	<b>49.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,300,000</b>	<b>500,000</b>		<b>500,000</b>	<b>38.46</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>700,000</b>	<b>100,000</b>	<b>400,000</b>	<b>500,000</b>	<b>71.43</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					

22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY (WAEC FEES)	525,000,000	28,746,600		28,746,600	5.48
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	<b>TRANSFERS-PAYMENT</b>					
220701	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
23	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,850,000,000</b>			<b>85,456,600</b>	<b>4.62</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**TEACHING SERVICE BOARD** '051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	<b>PERSONNEL COST</b>					
2101	<b>SALARY</b>					
210101	<b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)</b>	4,500,000,000	869,550,653	850,042,780	1,719,593,433	38.21
21010101	SALARY					0.00
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	<b>ALLOWANCES</b>	200,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
210202	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	<b>SOCIAL BENEFITS</b>					
210301	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	<b>OTHER RECURRENT COSTS</b>					
2202	<b>OVERHEAD COST</b>					
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	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	<b>UTILITIES - GENERAL</b>	2,000,000	1,000,000		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	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	3,000,000	500,000	700,000	1,200,000	40.00
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	<b>MAINTENANCE SERVICES - GENERAL</b>	3,000,000	350,000		350,000	11.67
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>3,200,000</b>	<b>150,000</b>	<b>150,000</b>	<b>4.69</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>4,716,000,000</b>		<b>4,200,000</b>	<b>0.09</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**AGENCY FOR MEGA SCHOOL**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter	sec qter
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<b>2</b>				
<b>21</b>	<b>PERSONNEL COST</b>			
<b>2101</b>	<b>SALARY</b>			
<b>210101</b>	<b>SALARIES AND WAGES</b>			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>			
<b>210201</b>	<b>ALLOWANCES</b>			
21020101	NON REGULAR ALLOWANCES			
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>			
21020223	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>SOCIAL BENEFITS</b>			
<b>21030101</b>	GRATUITY			
<b>21030102</b>	PENSION			
<b>21030103</b>	DEATH BENEFITS			
<b>22</b>	<b>OTHER RECURRENT COSTS</b>			
<b>2202</b>	<b>OVERHEAD COST</b>			
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
<b>220222</b>	<b>UTILITIES - GENERAL</b>			
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			
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>			
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 (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)			
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>			
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			
<b>220225</b>	<b>TRAINING - GENERAL</b>			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>			
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			
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>			
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			
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>			
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			
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>			

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			
<b>2203</b>				
<b>220301</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>			
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>			
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
<b>2205</b>	<b>SUBSIDIES GENERAL</b>			
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>			
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			
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>			
22050201	SUBSIDY TO PRIVATE COMPANIES			
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>			
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>			
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			
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>			
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>			
22090101	LOSS ON FOREIGN EXCHANGE			
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>			
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	40,000,000	855,163	85,443,529	86,298,692	215.75
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000			0	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000	2,000,000	4,100,000	6,100,000	30.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	554,000	1,500,000	2,054,000	20.54
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	5,000,000	400,000	500,000	900,000	18.00
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	15,000,000	600,000	7,887,500	8,487,500	56.58
22022302	BOOKS	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					
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,000,000		7,350,000	7,350,000	40.83
22022402	MAINTENANCE OF OFFICE FURNITURE	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	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	100,000,000	6,314,000	1,160,000	7,474,000	7.47
22022502	INTERNATIONAL TRAINING	50,000,000			0	0.00
220226	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	5,000,000	50,000	450,000	500,000	10.00
22022602	OFFICE RENT	6,000,000			0	0.00
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
220227	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	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	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000			0	0.00
22022902	INSURANCE PREMIUM	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					
220227	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	50,000,000			0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000			0	0.00
220220	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	15,000,000	1,930,000	2,150,000	4,080,000	27.20
22022002	HONORARIUM & SITTING ALLOWANCE	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	<b>STAFF LOAN</b>					
220301						
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,100,000			0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040202	INTERNAL FINANCIAL OBLIGATIONS	7,207,707,000	503,500,000		503,500,000	6.99
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040203	AADS FINANCIAL OBLIGATION (CBN )	384,000,000			0	0.00
22040204	EXTERNAL FINANCIAL OBLIGATIONS	203,794,000			0	0.00
2205	<b>SUBSIDIES GENERAL</b>					
220501	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	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	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	<b>TRANSFERS-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>8,375,301,000</b>			<b>561,195,500</b>	<b>6.70</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>350,000,000</b>	<b>88,021,155</b>		<b>88,021,155</b>	<b>25.15</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>	<b>3,410,000,000</b>	<b>15,000,000</b>	<b>3,200,000,000</b>	<b>3,215,000,000</b>	<b>94.28</b>
<b>21030102</b>	<b>PENSION</b>	<b>5,800,000,000</b>			<b>0</b>	<b>0.00</b>
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>5,000,000</b>	<b>600,000</b>	<b>1,500,000</b>	<b>2,100,000</b>	<b>42.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>10,000,000</b>	<b>4,311,000</b>	<b>2,480,000</b>	<b>6,791,000</b>	<b>67.91</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>4,000,000</b>	<b>400,000</b>	<b>400,000</b>	<b>800,000</b>	<b>20.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>30,000,000</b>	<b>500,000</b>	<b>8,000,000</b>	<b>8,500,000</b>	<b>28.33</b>
22022302	BOOKS	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>20,000,000</b>		<b>2,575,000</b>	<b>2,575,000</b>	<b>12.88</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	<b>30,000,000</b>		<b>12,000,000</b>	<b>12,000,000</b>	<b>40.00</b>
22022502	INTERNATIONAL TRAINING	<b>20,000,000</b>			<b>0</b>	<b>0.00</b>
22022503	N/A					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	<b>15,000,000</b>			<b>0</b>	<b>0.00</b>

22022602	OFFICE RENT	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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	50,000,000		25,000,000	25,000,000	50.00
22022702	INFORMATION TECHNOLOGY CONSULTING	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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000		7,245,000	7,245,000	36.23
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000			0	0.00
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	5,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>9,838,900,000</b>			<b>3,282,681,000</b>	<b>33.36</b>

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**RECURRENT EXPENDITURE**

**BORNO STATE INTERNAL REVENUE SERVICE**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
210101	SALARIES AND WAGES	111,000,000	24,149,352	23,957,844	48,107,196	43.34
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					

<b>210201</b>	<b>ALLOWANCES</b>	<b>9,000,000</b>		<b>5,150,000</b>	<b>5,150,000</b>	<b>57.22</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>4,000,000</b>		<b>0</b>	<b>0.00</b>	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
22022202	TELEPHONE CHARGES	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
22022203	INTERNET ACCESS CHARGES	<b>6,000,000</b>		<b>0</b>	<b>0.00</b>	
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>	
22022302	BOOKS					
22022303	NEWSPAPERS	<b>700,000</b>		<b>0</b>	<b>0.00</b>	
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>2,500,000</b>		<b>0</b>	<b>0.00</b>	
22022306	PRINTING OF SECURITY DOCUMENTS	<b>4,500,000</b>		<b>0</b>	<b>0.00</b>	
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>	
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
22022405	MAINTENANCE OF PLANTS/GENERATORS	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>	
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>	
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	<b>2,300,000</b>		<b>0</b>	<b>0.00</b>	
22022602	OFFICE RENT					

22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022802	PLANT / GENERATOR FUEL COST	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
<b>2203</b>					
<b>22022001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>929,000</b>		<b>0</b>	<b>0.00</b>
<b>22022002</b>	<b>HONORARIUM &amp; SITTING ALLOWANCE</b>				
<b>22022003</b>	<b>PUBLICITY &amp; ADVERTISEMENTS</b>	<b>24,000,000</b>		<b>0</b>	<b>0.00</b>
<b>22022004</b>	<b>MEDICAL EXPENSES-LOCAL</b>				
<b>22022006</b>	<b>POSTAGES &amp; COURIER SERVICES</b>				
<b>22022007</b>	<b>WELFARE PACKAGES(SPECIAL TAX DAY CELEBRATION)</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
<b>22022008</b>	<b>SUBSCRIPTION TO PROFESSIONAL BODIES</b>				
<b>22022009</b>	<b>SPORTING ACTIVITIES</b>				
<b>22022010</b>	<b>DIRECT TEACHING &amp; LABORATORY COST</b>				
<b>22022014</b>	<b>ANNUAL BUDGET EXPENSES &amp; ADMINISTRATION</b>				
<b>22022021</b>	<b>ELECTION-LOGISTICS SUPPORT</b>				
<b>22022037</b>	<b>MARGIN FOR INCREASE IN COSTS</b>				
<b>22022041</b>	<b>CONTINGENCY</b>				
<b>22022042</b>	<b>RECURRENT ADJUSTMENT</b>				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>22040101</b>	<b>GRANT TO OTHER STATE GOVERNMENTS - CURRENT</b>				
<b>22040103</b>	<b>GRANT TO LOCAL GOVERNMENTS -CURRENT</b>				
<b>22040105</b>	<b>GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT</b>				
<b>22040107</b>	<b>GRANT TO PRIVATE COMPANIES - CURRENT</b>				
<b>22040109</b>	<b>GRANTS TO COMMUNITIES/NGOs</b>				
<b>22040110</b>	<b>GRANTS TO ACADEMIC INSTITUTIONS</b>				
<b>22040111</b>	<b>CONTRIBUTION TO TRADITIONAL COUNCILS</b>				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
<b>22040203</b>	<b>CONTRIBUTION TO INTERNATIONAL ORGANIZATION</b>				
<b>22040204</b>	<b>EXTERNAL FINANCIAL OBLIGATIONS</b>				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
<b>22050101</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES</b>				
<b>22050102</b>	<b>MEAL SUBSIDY</b>				
<b>22050104</b>	<b>PETROLEUM/ENERGY SUBSIDY</b>				
<b>22050105</b>	<b>EDUCATION SUBSIDY</b>				
<b>22050106</b>	<b>AGRICULTURAL INPUTS SUBSIDY</b>				
<b>22050107</b>	<b>HEALTH SUBSIDY</b>				
<b>22050108</b>	<b>RELIGIOUS PILGRIMAGE SUBSIDY</b>				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
<b>22050201</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
<b>22070101</b>	<b>PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE</b>				
<b>22070102</b>	<b>PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE</b>				
<b>22070103</b>	<b>PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS</b>				
<b>22070104</b>	<b>CRF REVENUE REMITTANCE BY PSEs</b>				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>22080101</b>	<b>TRANSFERS-PAYMENT TO UNEMPLOYED</b>				
<b>22080102</b>	<b>TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP</b>				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
<b>22090101</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>213,929,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF HEALTH O52100100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>			<b>N</b>	<b>N</b>		
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
210101	SALARIES AND WAGES	401,873,000	221,204,123	218,466,319	439,670,442	109.41
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	ALLOWANCES	160,000,000	38,460,000		38,460,000	24.04
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
220221	TRAVEL & TRANSPORT - GENERAL	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	200,000	200,000	400,000	26.67
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	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	250,000	900,000	1,150,000	38.33
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	2,000,000	250,000		250,000	12.50
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES	10,000,000	200,000		200,000	2.00
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	300,000		300,000	15.00
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			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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	<b>400,000,000</b>	<b>49,004,833</b>	<b>12,680,000</b>	<b>61,684,833</b>	<b>15.42</b>
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	<b>5,000,000</b>		<b>2,000,000</b>	<b>2,000,000</b>	<b>40.00</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>1,500,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>999,873,000</b>			<b>115,644,833</b>	<b>11.57</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>	<b>388,000,000</b>			<b>0</b>	<b>0.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>30,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000</b>	<b>100,000</b>	<b>400,000</b>	<b>500,000</b>	<b>33.33</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>600,000</b>	<b>40,000</b>	<b>40,000</b>	<b>6.67</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>40,000</b>	<b>40,000</b>	<b>2.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>50.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
22022503	N/A				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000</b>	<b>600,000</b>	<b>600,000</b>	<b>40.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>50.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				

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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>428,600,000</b>			<b>2,180,000</b>	<b>0.51</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI**

**O52110400100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>350,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>150,000</b>	<b>450,000</b>	<b>600,000</b>	<b>30.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>700,000</b>	<b>100,000</b>	<b>300,000</b>	<b>400,000</b>	<b>57.14</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,000,000</b>	<b>50,000</b>	<b>1,350,500</b>	<b>1,400,500</b>	<b>35.01</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>385,900,000</b>		<b>2,400,500</b>	<b>0.62</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	900,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000			0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000			0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000			0	0.00
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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			0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>	<b>STAFF LOAN AND ADVANCES</b>				
220301	STAFF LOAN AND ADVANCES				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
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				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>5,000,000</b>		<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY** '521002001000

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
210101	SALARIES AND WAGES	1,000,000,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	ALLOWANCES	20,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
220221	TRAVEL & TRANSPORT - GENERAL	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					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>700,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				

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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
		<b>1,058,900,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY** '5210020010001

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>			<b>0</b>	
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**HOSPITALS MANAGEMENT BOARD**

52110200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
	<b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)</b>					
210101	SALARY	6,250,000,000	1,140,072,298	1,130,067,713	2,270,140,010	36.32
21010101	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	100,000,000	13,500,000	42,380,000	55,880,000	55.88
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					

21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	1,000,000	2,600,000	3,600,000	45.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	350,000	2,000,000	2,350,000	47.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	5,000,000	500,000	1,500,000	2,000,000	40.00
22022202	TELEPHONE CHARGES				0	
22022203	INTERNET ACCESS CHARGES	2,500,000	100,000	500,000	600,000	24.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				0	
22022205	WATER RATES	2,000,000	50,000	50,000	100,000	5.00
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	1,200,000	1,000,000	2,200,000	44.00
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	200,000	300,000	500,000	5.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000			0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000		2,000,000	2,000,000	40.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000		1,335,000	1,335,000	26.70
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000		355,000	355,000	7.10
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000		1,445,000	1,445,000	48.17
22022405	MAINTENANCE OF PLANTS/GENERATORS	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	10,000,000			0	0.00
22022502	INTERNATIONAL TRAINING	10,000,000			0	0.00
22022503	N/A					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES	20,000,000	10,750,000	4,520,000	15,270,000	76.35
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST	40,000,000	37,700,000	25,740,000	63,440,000	158.60
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	2,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	5,000,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000			0	0.00
22022007	WELFARE PACKAGES	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			0	0.00

22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY	2,000,000			0	0.00
22022042	RECURRENT ADJUSTMENT					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>6,520,600,000</b>			<b>156,610,000</b>	<b>2.40</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

**O12300100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	253,000,000	75,149,373	73,565,856	148,715,229	58.78
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES	7,213,000			0	0.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	1,100,000	970,000	2,070,000	51.75
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	2,000,000	600,000	1,000,000	1,600,000	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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	25,000,000	500,000	1,700,000	2,200,000	8.80
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)					
22022313						
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>11,000,000</b>	<b>400,000</b>	<b>2,500,000</b>	<b>2,900,000</b>	<b>26.36</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>20,000,000</b>	<b>400,000</b>		<b>400,000</b>	<b>2.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>15,000,000</b>			<b>0</b>	<b>0.00</b>
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>55,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>	<b>6,561,620</b>	<b>2,120,000</b>	<b>8,681,620</b>	<b>86.82</b>
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE	<b>2,000,000</b>		<b>915,500</b>	<b>915,500</b>	<b>45.78</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>349,468,000</b>		<b>18,767,120</b>	<b>5.37</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**INFORMATICS INSTITUTE '012301900100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022
<b>2</b>				
<b>21</b>	<b>PERSONNEL COST</b>			
<b>2101</b>	<b>SALARY</b>			
<b>210101</b>	<b>SALARIES AND WAGES</b>			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>			
<b>210201</b>	<b>ALLOWANCES</b>			
21020101	NON REGULAR ALLOWANCES			
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>			
21020223	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>SOCIAL BENEFITS</b>			
<b>21030101</b>	<b>GRATUITY</b>			
<b>21030102</b>	<b>PENSION</b>			
<b>21030103</b>	<b>DEATH BENEFITS</b>			
<b>22</b>	<b>OTHER RECURRENT COSTS</b>			
<b>2202</b>	<b>OVERHEAD COST</b>			
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
<b>220222</b>	<b>UTILITIES - GENERAL</b>			
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			
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>			
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)			
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>			
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			
<b>220225</b>	<b>TRAINING - GENERAL</b>			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>			
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			
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>			
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				

<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>			
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>			
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			
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>			
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			
<b>2203</b>				
<b>220301</b>	<b>STAFF LOAN</b>			
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>			
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>			
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
<b>2205</b>	<b>SUBSIDIES GENERAL</b>			
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>			
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			
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>			
22050201	SUBSIDY TO PRIVATE COMPANIES			
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>			
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>			
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			
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>			
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
<b>TOTAL RECURRENT EXPENDITURE</b>				

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO RADIO TELVESION CORPORATION**

**12300300100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>265,000,000</b>	<b>69,746,998</b>	<b>68,608,388</b>	<b>138,355,385</b>	<b>52.21</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>16,275,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>7,350,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,300,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,300,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>4,200,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>15,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>84,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,300,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>	<b>315,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>334,124,000</b>	<b>69,746,998</b>	<b>68,608,388</b>	<b>138,355,385</b>	<b>41.41</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**COUNCIL FOR ARTS AND CULTURE '012305700100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	90,000,000			0	0.00
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	15,000,000	50,000	50,000	100,000	0.67
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	525,000	50,000	50,000	100,000	19.05
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,050,000	20,000	25,000	45,000	4.29
22022302	BOOKS	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			0	0.00
22022309	UNIFORMS & OTHER CLOTHING	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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	105,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	525,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST	315,000			0	0.00
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	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			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					
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>119,542,000</b>			<b>525,000</b>	<b>0.44</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE

O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
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<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>224,160,000</b>	<b>31,896,044</b>	<b>18,309,649</b>	<b>50,205,693</b>	<b>22.40</b>
21010101	SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>21,616,000</b>	<b>21,000,000</b>		<b>21,000,000</b>	<b>97.15</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS (INCLUDE CITIZENT RIGHT)</b>	<b>92,000,000</b>	<b>24,715,000</b>		<b>24,715,000</b>	<b>26.86</b>
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,025,000</b>	<b>1,200,000</b>	<b>750,000</b>	<b>1,950,000</b>	<b>48.45</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>3,440,000</b>	<b>600,000</b>	<b>750,000</b>	<b>1,350,000</b>	<b>39.24</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,732,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>2,100,000</b>	<b>36.64</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,506,000</b>	<b>200,000</b>	<b>400,000</b>	<b>600,000</b>	<b>7.99</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>50,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
22022503	N/A					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>120,000,000</b>	<b>18,322,039</b>	<b>20,000,000</b>	<b>38,322,039</b>	<b>31.94</b>
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					

<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF LOAN ADVANCES</b>					
220301	STAFF LOAN ADVANCES	<b>4,000,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	LOCAL GRANTS AND CONTRIBUTIONS	<b>2,292,000</b>			<b>0</b>	<b>0.00</b>
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
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	<b>100,000,000</b>			<b>0</b>	<b>0.00</b>
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>644,771,000</b>			<b>90,037,039</b>	<b>13.96</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES** '032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
2101	SALARY					
210101	SALARIES AND WAGES	<b>560,000,000</b>	<b>189,868,560</b>	<b>185,517,311</b>	<b>375,385,871</b>	<b>67.03</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES	<b>5,670,000</b>				<b>0.00</b>
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					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	<b>2,205,000</b>	<b>150,000</b>	<b>157,500</b>	<b>307,500</b>	<b>13.95</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	<b>2,415,000</b>	<b>50,000</b>	<b>52,500</b>	<b>102,500</b>	<b>4.24</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,625,000</b>	<b>100,000</b>	<b>105,000</b>	<b>205,000</b>	<b>7.81</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,404,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,050,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,050,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>551,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>840,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
220301	STAFF LOANS AND ADVANCE					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>580,810,000</b>	<b>185,832,311</b>	<b>615,000</b>	<b>0.11</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**SCHOOL OF HIGHER ISLAMIC STUDIES '032600600100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	130,000,000	136,500,000	143,325,000
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			
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL	1,050,000	1,102,500	1,157,625
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	572,250	600,863
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	1,050,000	1,102,500
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	1,365,000	1,433,250
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			

<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>			
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			
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>105,000</b>	<b>110,250</b>	<b>115,763</b>
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>52,000</b>	<b>54,600</b>	<b>57,330</b>
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			
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>54,000</b>	<b>56,700</b>	<b>59,535</b>
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			
<b>2203</b>				
<b>220301</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>			
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>			
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
<b>2205</b>	<b>SUBSIDIES GENERAL</b>			
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>			
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			
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>			
22050201	SUBSIDY TO PRIVATE COMPANIES			
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>			
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>			
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			
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>			
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>134,106,000</b>	<b>140,811,300</b>	<b>147,851,865</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2022
<b>2</b>			
<b>21</b>	<b>PERSONNEL COST</b>		
<b>2101</b>	<b>SALARY</b>		
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>12,000,000</b>	<b>1</b>
21010101	SALARY		
21010102	OVER TIME PAYMENTS		
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
<b>210201</b>	<b>ALLOWANCES</b>	<b>500,000</b>	<b>1</b>
21020101	NON REGULAR ALLOWANCES		
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>		
21020223	GROUP LIFE INSURANCE		
21020224	EMPLOYEES COMPENSATION FUND		
21020225	HOUSING FUND CONTRIBUTION		

<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>SOCIAL BENEFITS</b>			
<b>21030101</b>	GRATUITY			
<b>21030102</b>	PENSION			
<b>21030103</b>	DEATH BENEFITS			
<b>22</b>	<b>OTHER RECURRENT COSTS</b>			
<b>2202</b>	<b>OVERHEAD COST</b>			
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>	<b>100,000</b>	<b>105,000</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>		<b>1</b>
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			
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>			
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)			
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>			
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			
<b>220225</b>	<b>TRAINING - GENERAL</b>			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>50,000</b>	<b>52,500</b>
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>		<b>1</b>
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			
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>			
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			
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>		<b>1</b>
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>		<b>1</b>
22022801	MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>		<b>1</b>
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			
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>			
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			
<b>2203</b>	<b>STAFF LOAN</b>			
220301	STAFF LOAN			
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
<b>2205</b>	<b>SUBSIDIES GENERAL</b>			
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			
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>			
22050201	SUBSIDY TO PRIVATE COMPANIES			
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>			
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			
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>14,930,000</b>	<b>150,000</b>	<b>157,507</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION

022800100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
2101	SALARY					
210101	SALARIES AND WAGES	12,000,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
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					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,100,000</b>	<b>1,400,000</b>	<b>1,000,000</b>	<b>2,400,000</b>	<b>77.42</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>300,000</b>			<b>0</b>	<b>0.00</b>
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING	<b>500,000,000</b>	<b>1,600,000</b>	<b>10,000,000</b>	<b>11,600,000</b>	<b>2.32</b>
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>945,000</b>	<b>600,000</b>	<b>200,000</b>	<b>800,000</b>	<b>84.66</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	<b>400,000,000</b>	<b>59,778,260</b>	<b>119,069,380</b>	<b>178,847,640</b>	<b>44.71</b>
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>88,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>525,000</b>	<b>300,000</b>	<b>200,000</b>	<b>500,000</b>	<b>95.24</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>52,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					

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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>917,010,000</b>			<b>194,147,640</b>	<b>21.17</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF WORKS

O222900100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>530,000,000</b>	<b>124,682,345</b>	<b>123,782,181</b>	<b>248,464,526</b>	<b>46.88</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>14,000,000</b>	<b>2,100,000</b>	<b>1,500,000</b>	<b>3,600,000</b>	<b>25.71</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>700,000</b>	<b>500,000</b>	<b>1,200,000</b>	<b>60.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>200,000</b>	<b>1,000,000</b>	<b>1,200,000</b>	<b>24.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>50,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>23,000,000</b>		<b>1,700,000</b>	<b>1,700,000</b>	<b>7.39</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>90,000,000</b>	<b>28,488,300</b>	<b>28,488,300</b>	<b>31.65</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022901	BANK CHARGES (OTHER THAN INTEREST)			<b>0</b>	
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>737,000,000</b>		<b>36,188,300</b>	<b>4.91</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF TRANSPORT**                      **O22900100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					



<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>12,000,000</b>	<b>6,500,000</b>	<b>25,000,000</b>	<b>31,500,000</b>	<b>262.50</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>8,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>3,500,000</b>	<b>43.75</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,000,000</b>	<b>750,000</b>	<b>500,000</b>	<b>1,250,000</b>	<b>15.63</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,000,000</b>	<b>250,000</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>15.63</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>15,000,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>7,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					

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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>76,000,000</b>			<b>37,500,000</b>	<b>49.34</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO EXPRESS TRANSPORT CORPORATION 22905300100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST	120,000,000		19,735,128	19,735,128	16.45
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			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	20,000,000			0	0.00
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	1,800,000			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	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			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			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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LOAN AND ADVANCE</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>171,273,000</b>		<b>144,973,000</b>	<b>84.64</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	107,350,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	5,369,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	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					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	1,038,000			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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	4,000,000			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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	4,000,000			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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	50,000,000			0	0.00
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>	<b>STAFF LOAN</b>	<b>519,000</b>			<b>0</b>	<b>0.00</b>
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
220402	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
220501	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
220701	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>178,796,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT** **O51400100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
2101	<b>SALARY</b>					
210101	<b>SALARIES AND WAGES</b>	<b>129,150,000</b>	<b>23,730,481</b>	<b>22,992,527</b>	<b>46,723,008</b>	<b>36.18</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	<b>ALLOWANCES</b>	<b>5,250,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
210202	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	<b>SOCIAL BENEFITS</b>					
210301	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
2202	<b>OVERHEAD COST</b>					
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>1,750,000</b>	<b>87.50</b>
220222	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>350,000</b>	<b>250,000</b>	<b>600,000</b>	<b>60.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	1,100,000	1,000,000	2,100,000	42.00
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	200,000	250,000	450,000	22.50
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000			0	0.00
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
22022312	FINANCIAL STATEMENTS	100,000			0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	600,000	500,000	1,100,000	36.67
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	3,000,000			0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	3,150,000			0	0.00
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
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)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>175,150,000</b>			<b>6,000,000</b>	<b>3.43</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF HOUSING & ENERGY**                      **O25300100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	43,483,000		896,780	896,780	2.06
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES	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	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			0	0.00
22022201	ELECTRICITY CHARGES	300,000,000		1,400,000	1,400,000	0.47
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	500,000	1,000,000	1,500,000	47.62
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	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			0	0.00
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES	2,100,000		500,000	500,000	23.81

22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,050,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>420,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>420,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	<b>500,000</b>		<b>0</b>	<b>0.00</b>
22022021	ELECTION-LOGISTICS SUPPORT				
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCE</b>	<b>210,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>400,000</b>		<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>381,434,000</b>		<b>6,500,000</b>	<b>1.70</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**



ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>67,531,000</b>	<b>27,718,967</b>	<b>27,169,060</b>	<b>54,888,027</b>	<b>81.28</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>500,000</b>	<b>700,000</b>	<b>1,200,000</b>	<b>60.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>300,000</b>	<b>300,000</b>	<b>600,000</b>	<b>60.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>700,000</b>	<b>500,000</b>	<b>1,200,000</b>	<b>60.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>160,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	300,000			0	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>84,991,000</b>	<b>29,218,967</b>	<b>28,669,060</b>	<b>57,888,027</b>	<b>68.11</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSING CORPORATION 25301000100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	68,869,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	3,500,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>	32,500,000			0	0.00
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000			0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES	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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000	0	0.00	
22022302	BOOKS				
22022303	NEWSPAPERS	306,000	0	0.00	
22022304	MAGAZINES & PERIODICALS	286,000	0	0.00	
22022305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000	0	0.00	
22022306	PRINTING OF SECURITY DOCUMENTS	1,200,000	0	0.00	
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000	0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000	0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	0	0.00	
22022406	OTHER MAINTENANCE SERVICES	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	0	0.00	
<b>220225</b>	<b>TRAINING - GENERAL</b>		0	#DIV/0!	
22022501	LOCAL TRAINING	714,000	0	0.00	
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	315,000	0	0.00	
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22022701	FINANCIAL CONSULTING	525,000	0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES	551,000	0	0.00	
22022704	ENGINEERING SERVICES	441,000	0	0.00	
22022705	ARCHITECTURAL SERVICES	661,000	0	0.00	
22022706	SURVEYING SERVICES	330,000	0	0.00	
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS	1,500,000	0	0.00	
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	1,191,000	0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	567,000	0	0.00	
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000	0	0.00	
22022902	INSURANCE PREMIUM	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	1,000,000	0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000	0	0.00	
22022003	PUBLICITY & ADVERTISEMENTS	596,000	0	0.00	
22022004	MEDICAL EXPENSES-LOCAL	357,000	0	0.00	
22022006	POSTAGES & COURIER SERVICES	525,000	0	0.00	
22022007	WELFARE PACKAGES	1,500,000	0	0.00	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	0	0.00	
22022009	SPORTING ACTIVITIES				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	0	0.00	
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	0	0.00	
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>138,387,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF YOUTH EMPOWERMENT AND SPORTS**

**O53900100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>41,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,600,000</b>	<b>600,000</b>	<b>1,250,000</b>	<b>1,850,000</b>	<b>71.15</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>	<b>150,000</b>	<b>100,000</b>	<b>250,000</b>	<b>125.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,450,000</b>	<b>1,000,000</b>	<b>310,000</b>	<b>1,310,000</b>	<b>90.34</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>750,000</b>	<b>1,750,000</b>	<b>58.33</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,145,000</b>	<b>250,000</b>	<b>590,000</b>	<b>840,000</b>	<b>73.36</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>139,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>76,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>		<b>40,000</b>			<b>0</b>	<b>0.00</b>
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>52,240,000</b>			<b>6,000,000</b>	<b>11.49</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE SPORT COUNCIL**

**'053905100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>154,000,000</b>	<b>46,773,065</b>	<b>45,922,260</b>	<b>92,695,326</b>	<b>60.19</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					

21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>4.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>5,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>2.00</b>
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	<b>1,500,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>100,000</b>			<b>0</b>	<b>0.00</b>
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	<b>500,000</b>			<b>0</b>	<b>0.00</b>
22022502	INTERNATIONAL TRAINING					
22022503	N/A					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>300,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>185,400,000</b>			<b>92,995,326</b>	<b>50.16</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**EL-KANEMI WARRIORS FOOTBALL CLUB**

**'053905300200**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	80,000,000	1,513,877	1,513,877	3,027,754	3.78
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES	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	150,000	150,000	300,000	12.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	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			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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>900,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>80,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>	<b>STAFF LOAN</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>92,480,000</b>		<b>300,000</b>	<b>0.32</b>



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES

O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>580,000,000</b>	<b>123,493,890</b>	<b>124,412,580</b>	<b>247,906,470</b>	<b>42.74</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>18,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000</b>	<b>900,000</b>	<b>1,000,000</b>	<b>1,900,000</b>	<b>63.33</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>100,000,000</b>			<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	<b>2,000,000</b>	<b>300,000</b>	<b>1,000,000</b>	<b>1,300,000</b>	<b>65.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>1,500,000</b>	<b>60.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,000,000</b>	<b>800,000</b>	<b>500,000</b>	<b>1,300,000</b>	<b>18.57</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST	<b>300,000</b>			<b>0</b>	<b>0.00</b>

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST	500,000,000			0	0.00
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>600,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,225,600,000</b>			<b>6,000,000</b>	<b>0.49</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**RURAL WATER SUPPLY AND SANITATION AGENCY** '025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>80,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,000,000</b>		<b>4,000,000</b>	<b>4,000,000</b>	<b>66.67</b>
21020101	NON REGULAR ALLOWANCES	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>3,000,000</b>	<b>1,100,000</b>	<b>500,000</b>	<b>1,600,000</b>	<b>53.33</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					

<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>700,000</b>	<b>250,000</b>	<b>950,000</b>	<b>47.50</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>1,200,000</b>	<b>750,000</b>	<b>1,950,000</b>	<b>65.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING	20,000,000			0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,000,000</b>		<b>2,468,065</b>	<b>2,468,065</b>	<b>24.68</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>800,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>129,900,000</b>			<b>10,968,065</b>	<b>8.44</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF RELIGIOUS AFFAIRS** '055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>13,000,000</b>	<b>6,656,025</b>	<b>6,967,360</b>	<b>13,623,385</b>	<b>104.80</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>200,000</b>	<b>1,700,000</b>	<b>85.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>1,800,000</b>	<b>2,800,000</b>	<b>56.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>300,000</b>	<b>700,000</b>	<b>1,000,000</b>	<b>33.33</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>	<b>200,000</b>	<b>300,000</b>	<b>500,000</b>	<b>50.00</b>

22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>400,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE,SUGAR, ETC)	<b>400,000,000</b>	<b>2,076,000</b>	<b>182,691,000</b>	<b>184,767,000</b>	<b>46.19</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCE</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>435,000,000</b>			<b>204,390,385</b>	<b>46.99</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION

'055200300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
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<b>2</b>					
<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>15,000,000</b>		<b>0</b>	<b>0.00</b>
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000</b>		<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>	<b>STAFF LOANS AND ADVANCE</b>					
220301	STAFF LOANS AND ADVANCE					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>16,110,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE COUCL FOR ULAMAS**

**055200400100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>200,000</b>	<b>9,066,000</b>	<b>9,066,000</b>	<b>18,132,000</b>	<b>9066.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>	<b>STAFF LOAN</b>				
220301	STAFF LOAN				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,160,000</b>			<b>18,132,000</b>	<b>1563.10</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**ISLAMIC PREACHING BOARD** '055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>				<b>0</b>	
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>14,000,000</b>		<b>10,000,000</b>	<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>	<b>STAFF LOAN</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>14,610,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

PILGRIMS WELFARE BOARD

\*011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>31,000,000</b>	<b>4,473,399</b>	<b>4,520,598</b>	<b>8,993,996</b>	<b>29.01</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					

21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>900,000</b>	<b>100,000</b>	<b>150,000</b>	<b>250,000</b>	<b>27.78</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000</b>	<b>50,000</b>		<b>50,000</b>	<b>10.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>60,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>33,560,000</b>			<b>9,293,996</b>	<b>27.69</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**ISLAMIC RESEARCH CENTRE** '055200500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>18,500,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>360,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>350,000</b>			<b>0</b>	<b>0.00</b>
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	<b>MAINTENANCE SERVICES - GENERAL</b>	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	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	<b>OTHER SERVICES - GENERAL</b>	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	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	<b>FINANCIAL CHARGES - GENERAL</b>				
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	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040102					
220402	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	<b>SUBSIDIES GENERAL</b>				
220501	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	<b>TRANSFERS-PAYMENT</b>				
220701	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	<b>LOSS ON FOREIGN EXCHANGE</b>				
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)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>19,900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MDA: MINISTRY OF ENVIRONMENT** **CODE: 053500100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>			<b>N</b>	<b>N</b>		
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>274,550,000</b>	<b>85,258,385</b>	<b>83,765,394</b>	<b>169,023,779</b>	<b>61.56</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,500,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,759,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>2,100,000</b>	<b>36.46</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>3,229,000</b>	<b>1,000,000</b>	<b>400,000</b>	<b>1,400,000</b>	<b>43.36</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,050,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>1,750,000</b>	<b>43.21</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,839,000</b>	<b>250,000</b>	<b>500,000</b>	<b>750,000</b>	<b>8.49</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>328,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,189,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,291,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>313,735,000</b>			<b>175,023,779</b>	<b>55.79</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE ENVIRONMENTAL PROTECTION AGENCY** '053501600100 0 0

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
210101	SALARIES AND WAGES	725,000,000	89,572,819	88,379,969	177,952,789	24.55
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>30,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	150,000	250,000	400,000	26.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	500,000	100,000	50,000	150,000	30.00
22022202	TELEPHONE CHARGES	360,000			0	0.00

22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES	126,000		0	0.00
22022205	WATER RATES	500,000	50,000	50,000	10.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,000		0	0.00
22022302	BOOKS	70,000		0	0.00
22022303	NEWSPAPERS	100,000		0	0.00
22022304	MAGAZINES & PERIODICALS	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		0	0.00
22022309	UNIFORMS & OTHER CLOTHING	1,500,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000		0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE	480,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000		0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE	2,500,000		0	0.00
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING	1,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000		0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	500,000		0	0.00
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000		0	0.00
22022605	CLEANING & FUMIGATION SERVICES	5,000,000		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES	2,000,000		0	0.00
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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		0	0.00
22022709	AUDITING OF ACCOUNTS				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	5,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			0	#DIV/0!
22022803	PLANT / GENERATOR FUEL COST	2,000,000		0	0.00
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	960,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	480,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	500,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	500,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	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		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	500,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOAN</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>	<b>1,200,000</b>			<b>0</b>	<b>0.00</b>
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>794,052,000</b>			<b>178,552,789</b>	<b>22.49</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE TROPICAL FOREST ACTION PROGRAMME**

**'021510900300**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>				<b>0</b>	<b>#DIV/0!</b>
<b>2101</b>	<b>SALARY</b>				<b>0</b>	<b>#DIV/0!</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>				<b>0</b>	<b>#DIV/0!</b>
21010101	SALARY				<b>0</b>	<b>#DIV/0!</b>
21010102	OVER TIME PAYMENTS				<b>0</b>	<b>#DIV/0!</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				<b>0</b>	<b>#DIV/0!</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>25,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					



21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
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	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>140,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AFFORESTATION PROJECT**

**'053505600100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	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	80,000	100,000	180,000	12.00
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	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	100,000	1,200,000	1,300,000	130.00
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>120,800,000</b>			<b>1,560,000</b>	<b>1.29</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	223,645,000	49,660,116	49,357,745	99,017,861	44.27
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES	5,000,000			0	0.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000	1,400,000	2,000,000	3,400,000	13.60
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	1,355,000	300,000	500,000	800,000	59.04
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	300,000	500,000	800,000	40.00
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	1,000,000		1,000,000	33.33
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	2,000,000			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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	1,000,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					

22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
220301	STAFF LOANS & ADVANCES					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>267,000,000</b>			<b>105,017,861</b>	<b>39.33</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD		'025305600100				
ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
2101	SALARY					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>59,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,250,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
<b>21030102</b>	<b>MINOR ROAD MAINTENANCE</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>500,000</b>	<b>200,000</b>	<b>100,000</b>	<b>300,000</b>	<b>60.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>50,000</b>	<b>150,000</b>	<b>200,000</b>	<b>20.00</b>

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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>10.00</b>
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS	<b>525,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>200,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>525,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>68,000,000</b>			<b>600,000</b>	<b>0.88</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>67,200,000</b>	<b>18,626,279</b>	<b>19,204,724</b>	<b>37,831,002</b>	<b>56.30</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,363,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>40,000,000</b>	<b>2,000,000</b>	<b>2,400,000</b>	<b>4,400,000</b>	<b>11.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,301,000</b>	<b>350,000</b>	<b>400,000</b>	<b>750,000</b>	<b>57.65</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,680,000</b>	<b>650,000</b>	<b>200,000</b>	<b>850,000</b>	<b>50.60</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>36,750,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>2,100,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>120,000,000</b>			<b>0</b>	<b>0.00</b>

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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>520,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>870,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>216,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>84,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>300,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>665,000,000</b>			<b>43,831,002</b>	<b>6.59</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**LOCAL GOVERNMENT PENSION BOARD**

**11103500100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	<b>8,406,000</b>			<b>0</b>	<b>0.00</b>

21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>				
22022201	ELECTRICITY CHARGES	<b>152,000</b>		<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES	<b>579,000</b>		<b>0</b>	<b>0.00</b>
22022203	INTERNET ACCESS CHARGES	<b>1,125,000</b>		<b>0</b>	<b>0.00</b>
22022204	SATELLITE BROADCASTING ACCESS CHARGES	<b>127,000</b>		<b>0</b>	<b>0.00</b>
22022205	WATER RATES	<b>66,000</b>		<b>0</b>	<b>0.00</b>
22022206	SEWAGE CHARGES	<b>110,000</b>		<b>0</b>	<b>0.00</b>
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>1,433,000</b>		<b>0</b>	<b>0.00</b>
22022302	BOOKS				
22022303	NEWSPAPERS	<b>317,000</b>		<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>500,000</b>		<b>0</b>	<b>0.00</b>
22022306	PRINTING OF SECURITY DOCUMENTS	<b>661,000</b>		<b>0</b>	<b>0.00</b>
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	<b>132,000</b>		<b>0</b>	<b>0.00</b>
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	<b>520,000</b>		<b>0</b>	<b>0.00</b>
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	<b>550,000</b>		<b>0</b>	<b>0.00</b>
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>716,000</b>		<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>772,000</b>		<b>0</b>	<b>0.00</b>
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>298,000</b>		<b>0</b>	<b>0.00</b>
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>496,000</b>		<b>0</b>	<b>0.00</b>
22022405	MAINTENANCE OF PLANTS/GENERATORS	<b>496,000</b>		<b>0</b>	<b>0.00</b>
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	<b>152,000</b>		<b>0</b>	<b>0.00</b>
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING	<b>2,756,000</b>		<b>0</b>	<b>0.00</b>
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES	<b>1,508,000</b>		<b>0</b>	<b>0.00</b>
22022602	OFFICE RENT	<b>600,000</b>		<b>0</b>	<b>0.00</b>
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22022701	FINANCIAL CONSULTING	<b>551,000</b>		<b>0</b>	<b>0.00</b>
22022702	INFORMATION TECHNOLOGY CONSULTING	<b>661,000</b>		<b>0</b>	<b>0.00</b>
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS	<b>1,200,000</b>		<b>0</b>	<b>0.00</b>
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	<b>621,000</b>		<b>0</b>	<b>0.00</b>
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	<b>145,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				

22022004	MEDICAL EXPENSES-LOCAL	661,000			0	0.00
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES	8,000,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000			0	0.00
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY	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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>38,791,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF POVERTY ALLEVIATION

O51300100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	115,000,000	25,195,345	24,986,403	50,181,747	43.64
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	100,000	200,000	300,000	60.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	300,000	900,000	1,200,000	60.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	525,000			0	0.00
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	2,125,000	1,000,000	300,000	1,300,000	61.18
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	700,000		700,000	70.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	200,000	250,000	450,000	45.00
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	500,000	300,000	100,000	400,000	80.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000			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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		500,000	500,000	50.00
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL	1,000,000		500,000	500,000	50.00
22022006	POSTAGES & COURIER SERVICES	200,000			0	0.00
22022007	WELFARE PACKAGES	1,500,000		250,000	250,000	16.67
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					
<b>2203</b>						
220301						
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000			0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
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)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>126,700,000</b>			<b>55,781,747</b>	<b>44.03</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY	118,327,000	42,678,880	40,380,793	83,059,673	70.20
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	500,000	650,000	1,150,000	45.63
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000	100,000		100,000	19.05
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL					
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES	240,000			0	0.00
22022203	INTERNET ACCESS CHARGES	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	300,000	100,000	400,000	76.19
22022302	BOOKS	60,000			0	0.00
22022303	NEWSPAPERS	60,000			0	0.00
22022304	MAGAZINES & PERIODICALS	10,000			0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	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	300,000	200,000	500,000	33.33
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	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	1,200,000	300,000	1,500,000	30.00
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			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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	525,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	3,000,000	3,000,000	300.00
22022003	PUBLICITY & ADVERTISEMENTS	157,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	525,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	178,000		0	0.00
22022007	WELFARE PACKAGES	525,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	200,000		0	0.00
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>148,232,000</b>		<b>90,259,673</b>	<b>60.89</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**CIVIL SERVICE COMMON 014700100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>90,000,000</b>	<b>8,659,656</b>	<b>8,659,656</b>	<b>17,319,311</b>	<b>19.24</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000</b>		<b>650,000</b>	<b>650,000</b>	<b>13.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,500,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>15,000,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	<b>1,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LOANS AND ADVANC ES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>137,500,000</b>			<b>17,969,311</b>	<b>13.07</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

**LOCAL GOVERNMENT SERVICE COMMISSION**

**014700200100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>78,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>900,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>22.22</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>20.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>600,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>700,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					

22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>92,700,000</b>			<b>300,000</b>	<b>0.32</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSE OF ASSEMBLY**

**O11200100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>		<b>N</b>	<b>N</b>	<b>N</b>		
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>	<b>635,000,000</b>	<b>20,175,131</b>	<b>18,573,578</b>	<b>38,748,709</b>	<b>6.10</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					

21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000,000			0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	15,000,000	5,600,000	20,600,000	5.57
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	400,000,000	5,000,000	450,000	5,450,000	1.36
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	170,000,000	3,536,280	450,000	3,986,280	2.34
22022105	CONSTITUENCY VISITATION	500,000,000		6,500,000	6,500,000	1.30
<b>220222</b>	<b>UTILITIES - GENERAL</b>	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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	100,000,000			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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	160,000,000			0	0.00
22022502	INTERNATIONAL TRAINING	160,000,000			0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	20,000,000			0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	200,000,000			0	0.00
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	663,000			0	0.00
22022902	INSURANCE PREMIUM	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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	1,200,000,000	30,600,000		30,600,000	2.55
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL	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			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			0	0.00
2203						
220301						
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT					
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT					
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT					
22040107	GRANT TO PRIVATE COMPANIES - CURRENT					
22040109	GRANTS TO COMMUNITIES/NGOs					
22040110	GRANTS TO ACADEMIC INSTITUTIONS					
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS					
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			0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>4,518,263,000</b>			<b>120,884,989</b>	<b>2.68</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	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			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			0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>22022</b>	<b>UTILITIES - GENERAL</b>	<b>3,520,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>20,000,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
22022503	N/A				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	<b>5,500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022001	REFRESHMENT & MEALS	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				

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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>199,361,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**HIGH COURT OF JUSTICE                      O32605100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>			<b>N</b>	<b>N</b>		
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	700,000,000	31,896,044	54,343,944	86,239,988	12.32
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS</b>	50,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000			0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000			0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	80,000,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	60,000,000			0	0.00
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	1,000,000			0	0.00
22022202	TELEPHONE CHARGES	4,000,000			0	0.00
22022203	INTERNET ACCESS CHARGES	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			0	0.00
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000			0	0.00
22022302	BOOKS	15,000,000			0	0.00
22022303	NEWSPAPERS	2,000,000			0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000			0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000			0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	2,000,000			0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING	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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	16,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	20,000,000			0	0.00
22022502	INTERNATIONAL TRAINING	26,000,000			0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
22022601	SECURITY SERVICES	2,625,000			0	0.00
22022602	OFFICE RENT	7,000,000			0	0.00
22022603	RESIDENTIAL RENT	1,000,000			0	0.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES	2,000,000			0	0.00
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	8,000,000			0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000			0	0.00
22022703	LEGAL SERVICES	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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	40,000,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000			0	0.00
22022803	PLANT / GENERATOR FUEL COST	20,000,000			0	0.00
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	6,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	3,000,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	20,000,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000			0	0.00
22022007	WELFARE PACKAGES	2,000,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000			0	0.00
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY	1,500,000			0	0.00
22022042	RECURRENT ADJUSTMENT					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,350,025,000</b>			<b>86,239,988</b>	<b>6.39</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**AREA COURT** '032605400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						

<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>235,000,000</b>	<b>27,818,720</b>	<b>26,127,434</b>	<b>53,946,154</b>	<b>22.96</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>1,384,000</b>			<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES	<b>200,000</b>			<b>0</b>	<b>0.00</b>
22022203	INTERNET ACCESS CHARGES	<b>100,000</b>			<b>0</b>	<b>0.00</b>
22022204	SATELLITE BROADCASTING ACCESS CHARGES	<b>50,000</b>			<b>0</b>	<b>0.00</b>
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	<b>26,000</b>			<b>0</b>	<b>0.00</b>
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>50,000</b>			<b>0</b>	<b>0.00</b>
22022302	BOOKS	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
22022303	NEWSPAPERS	<b>25,000</b>			<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>50,000</b>			<b>0</b>	<b>0.00</b>
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING	<b>15,000</b>			<b>0</b>	<b>0.00</b>
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	<b>22,000</b>			<b>0</b>	<b>0.00</b>
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>850,000</b>			<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>350,000</b>			<b>0</b>	<b>0.00</b>
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>225,000</b>			<b>0</b>	<b>0.00</b>
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>250,000</b>			<b>0</b>	<b>0.00</b>
22022405	MAINTENANCE OF PLANTS/GENERATORS	<b>350,000</b>			<b>0</b>	<b>0.00</b>
22022406	OTHER MAINTENANCE SERVICES					
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	<b>316,000</b>			<b>0</b>	<b>0.00</b>
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	<b>230,000</b>			<b>0</b>	<b>0.00</b>
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	<b>10,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	<b>200,000</b>			<b>0</b>	<b>0.00</b>



22022002	HONORARIUM & SITTING ALLOWANCE	150,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	150,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	50,000			0	0.00
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000			0	0.00
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ALLOWANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>257,242,000</b>			<b>53,946,154</b>	<b>20.97</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**SHARIA COURT OF APPEAL**

**O32605300100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>78,000,000</b>	<b>7,408,758</b>	<b>6,821,835</b>	<b>14,230,593</b>	<b>18.24</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>15,000,000</b>			<b>0</b>	<b>0.00</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	<b>600,000</b>			<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	<b>300,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>525,000</b>			<b>0</b>	<b>0.00</b>

22022302	BOOKS				
22022303	NEWSPAPERS	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		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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	315,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	10,000,000		0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	252,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	3,682,000		0	0.00
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	2,100,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	15,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				

<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>136,751,000</b>			<b>14,230,593</b>	<b>10.41</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**JUDICIAL SERVICE COMMISSION O31801100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	49,200,000	1,571,216	1,058,629	2,629,845	5.35
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000			0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	937,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	1,200,000			0	0.00
22022202	TELEPHONE CHARGES	150,000			0	0.00
22022203	INTERNET ACCESS CHARGES	1,150,000			0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	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			0	0.00
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400,000			0	0.00
22022302	BOOKS					
22022303	NEWSPAPERS	25,000			0	0.00
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS	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			0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000			0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	150,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	2,000,000			0	0.00
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
22022701	FINANCIAL CONSULTING	100,000			0	0.00

22022702	INFORMATION TECHNOLOGY CONSULTING	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	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	520,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
220229	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)	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	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
22022001	REFRESHMENT & MEALS	5,200,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	4,100,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	67,000			0	0.00
22022007	WELFARE PACKAGES	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	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
220402	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	<b>SUBSIDIES GENERAL</b>					
220501	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	<b>TRANSFERS-PAYMENT</b>					
220701	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
23	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>86,869,000</b>			<b>2,629,845</b>	<b>3.03</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	<b>PERSONNEL COST</b>					
2101	<b>SALARY</b>					
210101	<b>SALARIES AND WAGES</b>	63,000,000			0	0.00
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
210202	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	<b>SOCIAL BENEFITS</b>					

<b>210301</b>	<b>SOCIAL BENEFITS</b>				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>60,000,000</b>		<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>21,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>11,000,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>17,000,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>689,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>109,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>25,000,000</b>		<b>0</b>	<b>0.00</b>
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				



22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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		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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING	2,000,000		0	0.00
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000		0	0.00
22022605	CLEANING & FUMIGATION SERVICES	1,500,000		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000		0	0.00
22022703	LEGAL SERVICES	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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	2,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	2,000,000		0	0.00
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	1,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	2,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000		0	0.00
22022007	WELFARE PACKAGES	1,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>66,834,000</b>		<b>7,590,795</b>	<b>11.36</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF HIGHER EDUCATION

'051800100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY	35,000,000	5,808,011	6,048,163	11,856,174	33.87
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	1,000,000	1,100,000	2,100,000	42.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000			0	0.00
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
22022201	ELECTRICITY CHARGES	759,000			0	0.00
22022202	TELEPHONE CHARGES	525,000			0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000			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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000	1,000,000	900,000	1,900,000	63.33
22022302	BOOKS					
22022303	NEWSPAPERS	64,000			0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	200,000	500,000	700,000	35.00
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS	2,608,000			0	0.00
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	800,000	500,000	1,300,000	26.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,520,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	3,625,000			0	0.00
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST	2,500,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					



22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>	<b>INSURANCE PREMIUM</b>				
220301	STAFF LOANS & ADVANCES				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>88,061,000</b>		<b>17,856,174</b>	<b>20.28</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>212,834,000</b>		<b>39,144,146</b>	<b>39,144,146</b>	<b>18.39</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>100,000</b>	<b>80,000</b>	<b>180,000</b>	<b>18.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>13.33</b>

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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>40,000</b>	<b>60,000</b>	<b>100,000</b>	<b>10.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>436,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,575,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF LOAN &amp; ADVANCES</b>	<b>545,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>220,900,000</b>			<b>39,624,146</b>	<b>17.94</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**KASHIM IBRAHIM COLLEGE OF EDUCATION**

**'051701900100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>850,000,000</b>	<b>234,236,494</b>	<b>226,844,444</b>	<b>461,080,939</b>	<b>54.24</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>10.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>6.67</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>60,000</b>	<b>80,000</b>	<b>140,000</b>	<b>4.67</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>100,000</b>	<b>80,000</b>	<b>180,000</b>	<b>6.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>911,000,000</b>			<b>461,800,939</b>	<b>50.69</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

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

<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>717,500,000</b>	<b>150,251,946</b>	<b>145,839,569</b>	<b>296,091,515</b>	<b>41.27</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>	<b>120,000</b>	<b>150,000</b>	<b>270,000</b>	<b>13.50</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>1,000,000</b>	<b>40,000</b>	<b>100,000</b>	<b>140,000</b>	<b>14.00</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>1,000,000</b>	<b>100,000</b>	<b>110,000</b>	<b>210,000</b>	<b>21.00</b>
22022302	BOOKS	<b>1,000,000</b>	<b>100,000</b>		<b>100,000</b>	<b>10.00</b>
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	<b>1,500,000</b>			<b>0</b>	<b>0.00</b>
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>727,000,000</b>			<b>296,811,515</b>	<b>40.83</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**RAMAT POLYTECHNIC '051701800100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,023,475,000</b>	<b>354,964,278</b>	<b>350,227,831</b>	<b>705,192,108</b>	<b>68.90</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,116,000</b>	<b>210,000</b>	<b>150,000</b>	<b>360,000</b>	<b>11.55</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,050,000</b>	<b>50,000</b>	<b>60,000</b>	<b>110,000</b>	<b>10.48</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,000,000</b>	<b>100,000</b>	<b>150,000</b>	<b>250,000</b>	<b>25.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>400,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>519,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>90,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
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				
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,041,650,000</b>	<b>355,324,278</b>	<b>705,912,108</b>	<b>67.77</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE LIBRARY BOARD**

**'051700800100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>126,000,000</b>	<b>18,717,100</b>	<b>18,496,943</b>	<b>37,214,042</b>	<b>29.53</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,000,000</b>	<b>200,000</b>	<b>150,000</b>	<b>350,000</b>	<b>35.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>100,000</b>	<b>150,000</b>	<b>250,000</b>	<b>12.50</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					



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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>148,000,000</b>			<b>37,814,042</b>	<b>25.55</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>	<b>890,000,000</b>	<b>128,625,849</b>	<b>127,009,101</b>	<b>255,634,949</b>	<b>28.72</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,512,000</b>	<b>120,000</b>	<b>140,000</b>	<b>260,000</b>	<b>17.20</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>140,000</b>	<b>140,000</b>	<b>280,000</b>	<b>28.00</b>
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					
<b>2202223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000</b>	<b>100,000</b>	<b>80,000</b>	<b>180,000</b>	<b>12.00</b>
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)					
<b>2202224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2202225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>2202226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2202227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>2202228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2202229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>2202220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF AND ADVANCES</b>					
<b>220301</b>	<b>STAFF AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>904,512,000</b>			<b>256,354,949</b>	<b>28.34</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**AGENCY FOR MASS LITERACY '051701000100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	520,000,000	67,426,518	66,783,655	134,210,173	25.81
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	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	50,000		50,000	5.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	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		100,000	100,000	5.00
22022202	TELEPHONE CHARGES	500,000			0	0.00
22022203	INTERNET ACCESS CHARGES	500,000		50,000	50,000	10.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES	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			0	0.00
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000			0	0.00
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS	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			0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000			0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	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			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	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			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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
22022801	MOTOR VEHICLE FUEL COST	123,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000		0	0.00
22022803	PLANT / GENERATOR FUEL COST	139,000		0	0.00
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
22022001	REFRESHMENT & MEALS	190,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES	50,000		0	0.00
22022007	WELFARE PACKAGES	50,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000		0	0.00
22022009	SPORTING ACTIVITIES	50,000		0	0.00
22022010	DIRECT TEACHING & LABORATORY COST	50,000		0	0.00
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
<b>2203</b>	<b>STAFF LOANS</b>				
<b>220301</b>	<b>STAFF LOANS</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>539,856,000</b>		<b>134,510,173</b>	<b>24.92</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE UNIVERSAL BASIC EDUCATION BOARD**

**'051700300100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>497,000,000</b>	<b>18,636,057</b>	<b>17,878,342</b>	<b>36,514,399</b>	<b>7.35</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				<b>0</b>	
<b>210201</b>	<b>ALLOWANCES</b>	<b>125,000,000</b>			<b>0</b>	<b>0.00</b>

21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000,000</b>		<b>0</b>	<b>0.00</b>
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>		<b>0</b>	<b>0.00</b>
22022001	REFRESHMENT & MEALS	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	20,000,000			0	0.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>876,000,000</b>			<b>36,514,399</b>	<b>4.17</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE SCHOLARSHIP BOARD** '051705600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	14,000,000	345,716	392,915	738,630	5.28
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	5,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	200,000		200,000	6.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	100,000		100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000			0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	500,000			0	0.00
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	2,000,000		50,000	50,000	2.50
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000		150,000	150,000	15.00
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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>500,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>300,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>60,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LOAN &amp; ADVANCES</b>				
<b>220301</b>	<b>STAFF LOAN &amp; ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				

220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>33,360,000</b>	<b>645,716</b>	<b>1,238,630</b>	<b>3.71</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE UNIVERSITY '051702100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>350,000,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>364,100,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**NOMADIC EDUCATION** '051701100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>12,096,000</b>			<b>0</b>	<b>0.00</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,752,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	262,000	50,000	50,000	19.08
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		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	100,000	100,000	95.24
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					
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)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>14,320,000</b>			<b>150,000</b>	<b>1.05</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**EDUCATION ENDOWMENT FUND**

**'051706500100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	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			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			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			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			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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>20,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>250,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>					
<b>220301</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>9,638,000</b>		<b>0</b>	<b>0.00</b>

**RECURRENT EXPENDITURE**

**BUDGET & PLANNING**

**O22000300100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>300,000,000</b>	<b>24,457,501</b>	<b>21,947,029</b>	<b>46,404,529</b>	<b>15.47</b>
21010101	SALARY	21,000,000			0	0.00
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>750,000</b>	<b>1,750,000</b>	<b>35.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>6,000,000</b>	<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	<b>8.33</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>105,000,000</b>	<b>5,195,500</b>		<b>5,195,500</b>	<b>4.95</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,000,000</b>	<b>1,250,000</b>	<b>2,000,000</b>	<b>3,250,000</b>	<b>32.50</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING	25,000,000	500,000	3,589,000	4,089,000	16.36
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,000,000</b>			<b>0</b>	<b>0.00</b>
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LOANS</b>				
<b>220301</b>	<b>STAFF LOANS</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>100,000</b>		<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>485,200,000</b>		<b>61,189,029</b>	<b>12.61</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT '021600100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>715,269,000</b>	<b>110,646,060</b>	<b>109,298,538</b>	<b>219,944,598</b>	<b>30.75</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>8,000,000</b>	<b>2,000,000</b>	<b>1,800,000</b>	<b>3,800,000</b>	<b>47.50</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>5,000,000</b>	<b>400,000</b>	<b>400,000</b>	<b>800,000</b>	<b>16.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000</b>	<b>600,000</b>	<b>800,000</b>	<b>1,400,000</b>	<b>28.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					

<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>760,269,000</b>			<b>225,944,598</b>	<b>29.72</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO LIVESTOCK PROJECT 21511100100**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>	<b>10,000,000</b>			<b>0</b>	<b>0.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>50,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>	<b>50,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>11,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF SPECIAL DUTIES**                      O111101900100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>25,000,000</b>	<b>188,796</b>	<b>283,194</b>	<b>471,989</b>	<b>1.89</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					

<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	GRATUITY					
<b>21030102</b>	PENSION					
<b>21030103</b>	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>400,000</b>	<b>400,000</b>	<b>800,000</b>	<b>80.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>1,600,000</b>	<b>80.00</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>36,000,000</b>	<b>37,000,000</b>	<b>740.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>100.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>500,000</b>	<b>500,000</b>	<b>50.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>	<b>600,000</b>	<b>200,000</b>	<b>800,000</b>	<b>80.00</b>
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000</b>	<b>1,920,000</b>	<b>300,000</b>	<b>2,220,000</b>	<b>74.00</b>
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		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000		0	0.00
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)				
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>47,100,000</b>		<b>44,391,989</b>	<b>94.25</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY**

**O11113200101**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND 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			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			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			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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000</b>		<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,000,000</b>		<b>0</b>	<b>0.00</b>
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				
<b>2203</b>	<b>STAFF LOANS</b>				
220301	STAFF LOANS				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>5,000,000</b>		<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>26,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>13,000,000</b>	<b>471,989</b>	<b>707,984</b>	<b>1,179,974</b>	<b>9.08</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,974,000</b>			<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>80,000,000</b>	<b>2,000,000</b>	<b>1,700,000</b>	<b>3,700,000</b>	<b>4.63</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>44,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,400,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>1,600,000</b>	<b>36.36</b>
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>80,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000</b>			<b>0</b>	<b>0.00</b>
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>30,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000,000</b>		<b>700,000</b>	<b>700,000</b>	<b>0.70</b>

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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>50,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>50,000,000</b>			<b>0</b>	<b>0.00</b>
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>443,418,000</b>			<b>7,179,974</b>	<b>1.62</b>

**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	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>				
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20.00</b>
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				
<b>2203</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				

2205	<b>SUBSIDIES GENERAL</b>					
220501	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	<b>TRANSFERS-PAYMENT</b>					
220701	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	<b>LOSS ON FOREIGN EXCHANGE</b>					
22090101	LOSS ON FOREIGN EXCHANGE					
23	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
2305	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
230501	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000,000</b>			<b>20,000,000</b>	<b>20.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**Borno State Agency for public procurement**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						
21	<b>PERSONNEL COST</b>					
2101	<b>SALARY</b>					
210101	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
210201	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
210202	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	<b>SOCIAL BENEFITS</b>					
210301	<b>SOCIAL BENEFITS</b>					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	<b>OTHER RECURRENT COSTS</b>					
2202	<b>OVERHEAD COST</b>					
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	<b>UTILITIES - GENERAL</b>					
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	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
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	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					
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					
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					
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					
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
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					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>	<b>80,500,000</b>		<b>80,500,000</b>	<b>80.50</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000,000</b>	<b>80,500,000</b>	<b>0</b>	<b>80,500,000</b>	<b>80.50</b>

**Fiscal Responsibility Commission**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
2						

<b>21</b>	<b>PERSONNEL COST</b>				
<b>2101</b>	<b>SALARY</b>				
<b>210101</b>	<b>SALARIES AND WAGES</b>				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>				
<b>210201</b>	<b>ALLOWANCES</b>				
21020101	NON REGULAR ALLOWANCES				
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>SOCIAL BENEFITS</b>				
<b>21030101</b>	GRATUITY				
<b>21030102</b>	PENSION				
<b>21030103</b>	DEATH BENEFITS				
<b>22</b>	<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>	<b>OVERHEAD COST</b>				
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
<b>220222</b>	<b>UTILITIES - GENERAL</b>				
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				
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>				
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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				

<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>			<b>0</b>	<b>0.00</b>
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					
<b>2203</b>						
<b>220301</b>	<b>STAFF LOANS AND ADVANCES</b>					
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>					
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					
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	SUBSIDY TO PRIVATE COMPANIES					
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>					
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>					
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000,000</b>			<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**Borno State Contributory Healthcare Management Agency**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>TOTAL</b>	<b>PERFORMANCE (%)</b>
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					

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)				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>				
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				
<b>220225</b>	<b>TRAINING - GENERAL</b>				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>				
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				
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>				
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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25.00</b>
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				
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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					
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>					
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>100,000,000</b>			<b>25,000,000</b>	<b>25.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**Borno State Traffic Management Agency**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	TOTAL	PERFORMANCE (%)
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
<b>2101</b>	<b>SALARY</b>					
<b>210101</b>	<b>SALARIES AND WAGES</b>					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>					
21020101	NON REGULAR ALLOWANCES					
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>SOCIAL BENEFITS</b>					
<b>21030101</b>	<b>GRATUITY</b>					
<b>21030102</b>	<b>PENSION</b>					
<b>21030103</b>	<b>DEATH BENEFITS</b>					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220221</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>					
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
<b>220222</b>	<b>UTILITIES - GENERAL</b>					
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					
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>					
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)					
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>					
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					
<b>220225</b>	<b>TRAINING - GENERAL</b>					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>					
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					
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>					

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				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>				
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				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>				
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				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10.00</b>
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				
<b>2203</b>	<b>STAFF LOANS AND ADVANCES</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
<b>2205</b>	<b>SUBSIDIES GENERAL</b>				
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>				
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				
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	SUBSIDY TO PRIVATE COMPANIES				
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>				
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>				
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				
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>				
22090101	LOSS ON FOREIGN EXCHANGE				
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>				
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>100,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10.00</b>